

'A' SCHEDULE PAGE 1

1. This is the only part of any of this schedule where codes need to be ringed. Apart from REF NO and OFFICE USE spaces in the top right-hand corner, all relevant codes on this page should be ringed including "Age" "Age at which full time education completed" and "Reference number of unit".
2. An entry of so many months for children under one year old should be amended to "1".
3. The week number in the OFFICE USE box at the top right hand corner of the page should be a two digit number. The week number is given in Appendix A.
4. The OFF USE column within the Relationship to HOH column is for coding the relationship. The codes given in Appendix B should be used.
5. Column 6 - If column 6 is coded 2 (ie husband or wife temporarily not in the household) the interviewer should have noted the reason in the box provided. This will enable you to check (i) that the spouse's absence really is temporary and (ii) that the spouse really is not currently a household member.
7. Column 7 Current Full Time Education: Nursery classes and schools count as primary schools but day nurseries do not. The crucial point is whether some education is given, and the rule for deciding this is whether the informant refers to it as some kind of school or class (the interviewer may have made a note here or there may be an entry at AQ47 or in the D schedule. If there is no reference elsewhere in the schedules the entry at Col. 7 should be accepted). Children can attend nursery schools from the age of 2.

Column 7A - There should be an age entered or a dash entered for each person in the household.

Where the person is aged under sixteen there should be a dash.

Where the person is aged sixteen and still at school there should be a dash entered.

Where the person is aged sixteen and no longer at school an age should have been entered.

Where a person is aged over sixteen an age should normally have been entered, however the person may still be in full time education that has continued since childhood and a dash is the correct entry.

Where a person is aged over sixteen, in full time education and an age has been entered accept the age entered. ie treat as mature student who has returned to study.

Where an age would have been expected (eg a man of 45 in full time employment) but has not been entered then enter a dash.

There is no referral back on this question.

8. Column 8 - Ref number of unit. Each member of the household should be coded according to his/her INCOME unit. Each person within the same INCOME unit should be coded with the same reference number and the numbers allocate to each unit should be as follows: code "1" for all members of the first unit, code "2" for all members of the second unit, etc. The following rules should be used when checking the INCOME unit code entered by the interviewer.
  - a) Children under 16 years of age should be coded as part of their parents' INCOME unit unless in receipt of an earned income equal to, or greater than, the personal tax allowance for a single person, in which case they are a separate unit.

Children aged 16 years and over but under 25 years should be coded as part of their parents' INCOME unit provided they are receiving full-time education and not receiving earned income equal to, or greater than, the personal tax allowance for a single person. If married however they are to be given a separate INCOME unit code. Educational grants are not to be accepted as earned income.

Children aged 16 years or over who are not in full time education are to be given a separate INCOME unit code irrespective of income received. Whole time training for a trade or profession counts as full time education. An apprenticeship is not considered full time education.

The figure to be used as the personal tax allowance in the above instructions is the personal tax allowance at the time of interview.

NB The interviewer will have entered a code in the "Ref number of unit" column. However, where this relates to a person under the age of 25 a check should be made at the coding stage to determine the amount of income (if any) received by the person: this will be evident from his/her B schedule if she/he is 16 or over, or from his/her parents' B schedules if he/she is under 16 years of age. The interviewer's entry can then be confirmed or amended according to the person's income. For those persons under the age of 25 who are confirmed as being part of someone else's INCOME unit (nearly always their parents') "3" should be ringed in the "Young dependant under 25" column.

- B) Local Authority foster children should be coded "7" in Ref number of unit column, irrespective of any income they receive, and be coded "1" as head of the income unit. Other children referred to as foster children for whom local authority maintenance grants are not received, should be coded to their foster parents' INCOME unit.
- c) Where a wife whose husband is temporarily not a member of the household is the HOH in column 2 she should not be coded "head of the unit" in column 8. Instead she should be coded "wife of head" since the absent husband is considered the head of the INCOME Unit, even though not the head of the household. (NB. No entry should be made on this page for the absent husband).
9. Information entered in the box below col 9 should be used to ensure that correct action has been taken by interviewers in regard to non-spenders.

GENERAL POINTS

THE FORMAT OF THE NOTES

For each question the notes describe in summary form its subject, other questions to refer to, and what to enter at the relevant codes. Further details are given in the section headed "Points to Note" which amplify and give exceptions to the summary notes on what to code. It is essential to consult this section.

REFERRALS TO SUPERVISORS AND RESEARCH BRANCH

Where a statement is made in these notes that a budget should be 'queried' or 'referred' this means that it should be referred to a coding supervisor. It is up to the supervisor to decide whether it needs to be referred to Research Branch (unless these notes specifically say it should be, in which case it should still be referred through a supervisor).

Where these notes say that an item should be estimated, the budget should always be referred through a supervisor.

PERIOD CODES

Period codes to be used in 'A' and 'B' schedules are:

<u>Period</u>	<u>Code</u>	<u>Period</u>	<u>Code</u>
Weekly	1	Quarterly	6
Two weekly	2	Half yearly	7
Three weekly	3	Yearly	8
Four weekly	4	Ten times a year	9
Calendar monthly	5		

DATE CODES (Standard coding frame)

Dates are coded at Qs 18, 19, 20, 23 and 28 A schedule and Q27 B schedule. They should be coded from the following 4 digit frame.

The first two digits represent the month thus

January	01	July	07
February	02	August	08
March	03	September	09
April	04	October	10
May	05	November	11
June	06	December	12

The last two digits of the code should be the last two digits of the year. So January 1978 would be coded 0178.

If the year is known but not the month, code two zeros followed by the last two digits of the year (e.g. some time in 1977 but the month not known code 0077). If the year is not known the box should be left blank.

ITEMS PAID FOR BY A PERSON OR AN ORGANISATION OUTSIDE THE HOUSEHOLD

1. A Schedule items

- a) Expenses paid for by an employer, or a business, or an organisation for which the informant does unpaid work, are dealt with in the notes on Qs 18, 19, 20, 26, 28 & 63 B Schedule, 19 & 29 A Schedule and codes 248-254 A Schedule.

GENERAL POINTS CONT:

- b) Expenses paid for by a person or organisation for which the informant does not work are dealt with in notes on Qs 59A, 59B, 60A & 60B, B Schedule, and Qs 19 & 29 A Schedule.

2. D Schedule items

The notes on the D schedule explain how to treat D schedule items paid for by a person or an organisation outside the household.

CHANGES TO CODING NOTES FOR 1978

Changes to coding notes for 1978 arising from new questions or changes in policy are indicated by a line in left hand margin of page.

APPENDIX A"WEEK" CODES

First Quarter	Code	Third Quarter	Code
Jan. 1st - 7th	01	July 1st - 7th	25
" 8th - 15th	02	" 8th - 15th	26
" 16th - 23rd	03	" 16th - 23rd	27
" 24th - 31st	04	" 24th - 31st	28
Feb. 1st - 7th	05	Aug. 1st - 7th	29
" 8th - 14th	06	" 8th - 15th	30
" 15th - 21st	07	" 16th - 23rd	31
" 22nd - 28th	08	" 24th - 31st	32
Mar. 1st - 7th	09	Sept. 1st - 7th	33
" 8th - 15th	10	" 8th - 15th	34
" 16th - 23rd	11	" 16th - 23rd	35
" 24th - 31st	12	" 24th - 30th	36
Second Quarter	Code	Fourth Quarter	Code
Apr. 1st - 7th	13	Oct. 1st - 7th	37
" 8th - 15th	14	" 8th - 15th	38
" 16th - 23rd	15	" 16th - 23rd	39
" 24th - 30th	16	" 24th - 31st	40
May 1st - 7th	17	Nov. 1st - 7th	41
" 8th - 15th	18	" 8th - 15th	42
" 16th - 23rd	19	" 16th - 23rd	43
" 24th - 31st	20	" 24th - 30th	44
June 1st - 7th	21	Dec. 1st - 7th	45
" 8th - 15th	22	" 8th - 15th	46
" 16th - 23rd	23	" 16th - 23rd	47
" 24th - 30th	24	" 24th - 31st	48

As 1980,1984 etc are leap years, code 08 will apply to Feb 22nd -29th in those years.

Where an interview takes place on or before 31st December but record keeping commences on or after 1st January the week code is 49.

APPENDIX BRelationship to HOHCode

- 0 HOH
- 1 Wife or Husband
- 2 Son or Daughter (inc. stepson/daughter)
- 3 Son-in-law or Daughter-in-law
- 4 Father or Mother
- 5 Father-in-law or Mother-in-law
- 6 Brother or Sister
- 7 Grandson or Granddaughter
- 8 Other relative (e.g. Niece, Nephew, Brother-in-law, Sister-in-law)
- 9 Other non-relative (inc. foster children)

**CODING NOTES**

**FES. JAN. 78**

**SCHEDULE: A**

**Q: 12**

**SUBJECT:** Number of other households at address specified on Address List

**REFER ALSO TO Q:** 13, 14, 17, 18, 19, 20, 49

**CODE:** N/A

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**POINTS TO NOTE:**

The answer to Q12 is not coded. It should be used to check that the answers to Q13 and Q14 are reasonable.

Where the answer to Q12 is "1" or more there will usually be entries at Qs 14 and/or 13(b)(ii) or (iii). However:-

- a) it is possible that the other households at the address are not in the informants' accommodation (Q13) or in the same rateable unit (Q14) in which case no rooms occupied by other households would be entered.
- b) it is possible that there may be other households at the address which are ineligible and therefore not interviewed. However these households should be counted at Q12 for purposes of abating rateable value.
- c) where there are no other households living at the address, rooms used for business may be recorded at Qs 13(ii) or (iii) and/or Q14.

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**ADDITIONAL NOTES (give date and reference)**

CODING NOTES

FEB. JAN. 78

SCHEDULE: A

Q: 13

SUBJECT: Number and type of rooms in informants' accommodation.

REFER ALSO TO Q: 12, 14, 15A 17, 18, 19, 20, 49 A Schedule. 19, 28 B Schedule.

CODE:

1. At A114 code total number of rooms in the left hand box (column (a)).
2. At A111 code total number of rooms in the left hand box occupied solely by this household (column (b) (i)).
3. At A112 code total number of rooms in the left hand box which are shared with other households (column (b) (ii)).
4. At A113 code total number of rooms in the left hand box which are let or sub-let to other households but are not shared (column (b) (iii)).
5. At 090 code rent, after deducting amounts for services if necessary.
6. At A 173 code type of fuel used for heating, if supplied.

POINTS TO NOTE:

1. The left hand box should contain all the living rooms, bedrooms, kitchens, sculleries used for cooking and rooms used partly for business at the sampled address which are owned, rented or occupied rent free by the household.
2. The numbers of other rooms at Q13 (bathrooms, garages, business rooms etc) should have been entered by the interviewer in the right hand box. These details may be important should rateable value and rates paid need to be abated (see notes against Q49 (A Schedule) and Qs 19-21 and 28 (B Schedule)).
3. Some of the rooms listed under "other-specify" in the right hand box may in fact come under one of the headings in either the left or the right hand box. If so they should be transferred. In particular box rooms, attic bedrooms, sun lounges (if used throughout the year) should be transferred. However, cellars, utility rooms, rooms less than 6' square, rooms without a window/sky-light and attics without a window/sky-light or without floor boards should not be transferred.
4. A114 and A111 should be coded on all schedules. Thus where no rooms are let or shared, the same figure should be entered at these two codes.
5. The entry for garages may need amending as a result of the entry at Q15A (see general note 2 on Q15A).

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**ADDITIONAL NOTES (give date and reference)**

POINTS TO NOTE (CONT'D):

6. If at Q13(e) it is shown that the rent received from letting or sub-letting, contains an amount(s) for other services, such as light, heating, etc, this amount(s) should be deducted from the rent at code 090 and deducted from the appropriate codes elsewhere on the schedule or in the record books. If the amounts have not been given, no action should be taken.

7. If heating is listed as a service at Q13(e) the type of fuel should be coded at A173 as follows:

Electricity	1
Gas	2
Other	3
DK	4

DK is to be used only if recorded by interviewer. IT IS NOT TO BE USED IF THERE IS NO ANSWER.

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ADDITIONAL NOTES (give date and reference)



CODING NOTES

FES. Jan. 78

SCHEDULE: A

Q: 14

SUBJECT: Rooms in the Rateable Unit not covered by Q13.

REFER ALSO TO Q: 12, 13, 17, 18, 19, 20, 49 A Schedule. 19, 28 B Schedule

CODE: N/A

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POINTS TO NOTE:

The answer to this question should be used when appropriate in apportioning the rateable value shown at Q49 between business element and private household and between household units occupying the same rateable unit. The rules for apportioning the rateable value are given in the notes covering Q49 A Schedule and Qs 19 & 28 B Schedule.

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ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN. 78

SCHEDULE: A

Q:15A

SUBJECT: Possession of garages by household members (spenders)

REFER ALSO TO Q:13 and 49

CODE:

1. At All5 code total number of garages owned, rented or rent free.
  2. At 189 code total amount of rent, ground rent and rates paid separately for garage(s).
  3. At All6 code total number of garages used solely by members of the household.
  4. At All7 code total number of garages shared by members of the household with people outside the household.
  5. At All8 code total number of garages sub-let by members of the household.
  6. At 100 code total income from sub-let garages.
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POINTS TO NOTE:

GENERAL

- 1) Garage and accommodation tenure type can differ eg garage rented and accommodation owned.
  - 2) Different garages used by household members can be of different tenure types eg one owned, one rented.
  - 3) Amounts entered at 189 or 100 should apply only to garages and should include no elements relating to accommodation.
  - 4) If an amount entered at 189 or 100 is found to be included in an entry at another question (eg rent at Q17a) then the entry at that question should be abated by the same amount.
  - 5) (a) If payments for a garage are accepted by coders at 189 the garage should not be covered by the rateable value at Q49. If the garage has been entered at Q13 it should be deleted and not used in calculations concerned with abating and apportioning rent, rates and rateable value on the accommodation.  
  
(b) If payments for a garage are not coded at 189 the garage should be covered by the rateable value at Q49. It should be entered at Q13 if not already recorded there and used in abatement and apportionment calculations.
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ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

(c) Note A at Q49 explains when the rateable value at Q49 has to be adjusted to fit in with the answer to Q15A.

Further Points

- 1) The total of A116, A117 and A118 should equal A115.
- 2) Sheds should be counted as garages when used as such.
- 3) A double garage counts as one garage unless part is let in which case it counts as two garages.
- 4) Where a garage is sublet and shown at A118 rent should be shown at 100. If rent has been included at Q13 code 090 it should be deducted from that question and transferred to code 100.
- 5) If the garage is not covered by the description and RV finally entered at Q49 A Schedule, the rent recorded at code 100 should be transferred to Q58 B Schedule.
- 6) The income from garages let as a business should be shown at Q58 on B Schedule and no entry regarding these garages shown at Q15A.

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ADDITIONAL NOTES (give date and reference)

CODING NOTES

FEB. JAN. 78

SCHEDULE:A

Q: 15B

SUBJECT: Accommodation connected to mains sewerage.

REFER ALSO TO Q:48

CODE:

NO CODING ACTION REQUIRED

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POINTS TO NOTE:

This is an editing question and should be used to check rates paid if there is a discrepancy between what is paid and what should be paid.

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ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN. 78

SCHEDULE: A

Q: 16A

SUBJECT: Type of tenure

REFER ALSO TO Q: 19

CODE: At A120 code type of tenure  
At A110 code 1 if tenancy dependent on job.

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POINTS TO NOTE:

One of the following codes, relating to type of tenure, should be entered at A120.

<u>Code</u>	<u>Types of Tenure</u>
1	Rented from a Council, or New Town Corporation (Include Scottish Housing Associations)
2	Rented from someone else unfurnished (Include charitable organisations, housing trusts and housing associations).
3	Rented from someone else furnished.
4	Owned with a mortgage.
5	Owned outright.
6	Neither owned nor rented.

NOTE: (i) Where the interviewer has coded "No ..... Z" at (c), full details should have been given. In some cases, as a result of these details it may be necessary to amend the interviewer's entry. In particular, only cases of rent free accommodation should ultimately be coded "6" at A120.

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ADDITIONAL NOTES (give date and reference)

FES. JAN. 78

CODING NOTES CONT'D

Q: 16A (cont'd)

POINTS TO NOTE (CONT'D):

- (ii) In some cases an interviewer may have noted that although a house is owned outright, it is owned leasehold and a mortgage has been secured to buy the freehold. In such cases code as "owned with a mortgage".

Tenancy dependent on a former job

A "1" should not be entered at All0 in this case. This may occur when an informant has changed jobs and his tenancy is still held by virtue of the job he left.

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ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN. 78

SCHEDULE:A

Q: 16 B

SUBJECT: Type of tenure, rates, site rent, and rent of caravan or houseboat where this is sampled address.

REFER ALSO TO Q: 40, 42, A Schedule. 19, 21, 26 B Schedule

CODE: At A120 code type of tenure  
At 120 code rates, water rates, site rent, rent, after deducting other expenses if necessary.

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POINTS TO NOTE:

The code to be entered at A120 should correspond to the type of tenure coded. Thus if the caravan/houseboat is owned outright or is being bought on hire purchase, code "5" should be entered at A120 (ie corresponding to owned outright at Q16A). If the caravan/houseboat is being rented, code "3" (corresponding to other rented, furnished) should be entered. The only other type of tenure which is at all probable is rent free, in which case "6" should be entered at A120.

N.B. The type of tenure at this question depends upon the tenure of the caravan/houseboat itself and not the site. Thus a caravan which is owned but in respect of which site rent is paid, should be coded as "owned" - code 5.

Site rent should be coded at 120. In addition any rent paid for the caravan itself, rates or water rates, itemized at Q16 B(b) should be added to the site rent (if they have not already been included there) and entered at code 120. Any other payments made in connection with the site such as electricity, should be deducted from the site rent (if they have already been included there) and entered at the appropriate codes elsewhere on the A schedule or in the record books.

- NOTE:
1. Items should only be entered elsewhere on the A schedule if they have not already been entered at the appropriate codes.
  2. Items should not be transferred to the record books if they are not included in site rent.
  3. A caravan being purchased on HP or loan should have been shown at Q40 and 42

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ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. Jan. 78

SCHEDULE:A

Q: 17

SUBJECT: Rent for accommodation.

REFER ALSO TO Q:16A 18

CODE:

1. At 010 code gross rent (incl rates if not paid separately) when services are not included in rent.
2. At 230 code rent rebate or allowance.
3. At codes 024-027 code expenditure on services: 024 = lighting, 025 = heating and hot water, 026 = cleaning, lift and porter, 027 = other services.
4. At 020, in every case where services are included, code rent (and rates if not paid separately) after deduction of service element OR gross rent if service element cannot be deducted.
5. At A156 code type of fuel used for heating if included in rent.
6. At 060 code amount of payment for items listed at (f).

POINTS TO NOTE:

1. The gross rent at 010 or 020 should be adjusted to allow for rent holidays, rent rebate/allowance and rate rebate.
2. Where there is a rent holiday the amount given at 010 should be multiplied by the number of weeks it is paid (ie 52 weeks less the number of weeks holiday) to give annual rent, which should be coded with period code 8.
3. Where there is a rent rebate/allowance reference should be made to Q17(d) (iv) to check whether rent quoted is before or after deduction of rebate/allowance. If rebate/allowance has not been deducted then the rent at 010 should be accepted. If rebate/allowance has been deducted it should be added back to rent at 010.
4. Where rates are included in rent any rate rebate which has been deducted should be added back. Rate rebate is shown at Q18(b).
5. If a rent and rate rebate is received as a combined amount, proportion the combined rebate in the same proportion as rent and rates are paid on the property. Where rates are paid in the rent the 'rent' to be used for proportioning is rent minus a rates element calculated from Qs 48 & 49.

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ADDITIONAL NOTES (give date and reference)



POINTS TO NOTE (CONT'D):

6. The service element should be considered to be related to rent at 010. This means that adjustments made to rent in regard to rent holidays applies equally to services. Rebates and allowances do not relate to services.

7. If heating is included in rent then the type of fuel should be coded at A156 as follows:

1. Electricity
2. Gas
3. Other
4. DK

DK is to be used only if recorded by interviewer IT SHOULD NOT BE USED IF THERE IS NO ANSWER

8. If details of a rebate covering both rent and rates have been given at Q17 the amount estimated to be for rates should be transferred to Q18 code 040 and given the period code specified at 17 (d)(iii). The same period code should be entered at code A148 at Q18.

9. The total amount of other regular payments should be entered at 060 if they cannot be transferred to any other question in 'A' Schedule.

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ADDITIONAL NOTES (give date and reference)

**CODING NOTES**

**FEB. JAN. 78**

**SCHEDULE: A**

**Q: 18**

**SUBJECT:** Rate payments by households with rented accommodation

**REFER ALSO TO Q:** 16A, 17, 48 and 49

**CODE:**

1. At 030 code last gross rate payment.
2. At 040 code rebate deducted from last rate/rent payment.
3. At A148 code the period given by the answer to (a1) followed by the period given at (b2).
4. At 047 code the total rebate received as direct lump-sum refunds in the last 12 months.
5. At 014 code the most recent direct lump-sum refund and the period it covered.
6. At A127 code the date of the most recent direct lump-sum refund.
7. At 050 code the last water rate payment (if separate from rates).

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**POINTS TO NOTE:**

1. The rates entered at code 030 should be gross. Any rate rebate deducted from last rates payment should be added back.
2. The period code at code 040 for a rebate deducted from the last rates payment should correspond to the period covered by the payment from which it was deducted (ie the period code at 040 should always be the same as that at 030).
3. At A148 code 2 digits. The first should be the period code entered at 030 and 040, the second should be the code for the period given at (b2) This code enables the computer (which stores values in weekly terms) to get back to the original amount entered at 040 and give it the period code indicated by (b2), so that the entry at 040 can be treated as having either the period code indicated by (a1) or that indicated by (b2).

[ If information is not available then leave code A148 blank.

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**ADDITIONAL NOTES (give date and reference)**

POINTS TO NOTE (CONT'D):

4. REBATE RECEIVED AS A DIRECT LUMP SUM REFUND MUST NOT BE ADDED TO LAST RATE PAYMENT.
5. A127 should be coded from the standard frame.
6. Sewerage (General Services) rate payments should be included with rate payments and not with water rates.
7. Compare the rate poundage at Q48 multiplied by the net rateable value at Q49 with the payment of rates entered at code 030, converted to an annual value. Any appreciable difference (over 10%) between the figures not attributable to the items below should be investigated.
  - a) Water rates being included in payment.
  - b) Alteration to rate poundage.
  - c) Arrears included in payment or reduction due to previous overpayment.
  - d) Variation in rateable value.
8. Payments of Water Rates should be checked against Rateable Value X Water Rate. Discrepancies of 20% or more should be queried. (The WR poundage is given on the rates lists provided by research branch. If a poundage is given at Q48 check that it is the same.)
9. Where there is a payment of arrears included in the last rate payment, or where the payment has been reduced because of previous over payment, it should be accepted.

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ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN. 78

SCHEDULE: A

Q:19

SUBJECT: Rate payments on rent free accommodation

REFER ALSO TO Q: 16A, 48 and 49.

CODE:

1. At 030 code last gross rate payment.
2. At 040 code rebate deducted from last rate payment.
3. At A148 code the period given by the answer to (b1) followed by the period given at (b3) (1) (i).
4. At 047 code the total rebate received as direct lump-sum refunds in the last 12 months.
5. At 014 code the most recent direct lump-sum refund and the period it covered.
6. At A127 code the date of the most recent direct lump-sum refund.
7. At 050 code the last water rate payment (if separate from rates).
8. At 060 code amount of payment for items at (d).

POINTS TO NOTE:

1. CHECK THAT ACCOMMODATION IS IN FACT RENT FREE.
  - a) Accommodation is NOT treated as rent free if a known rent is paid by someone outside the household who is not an employer. Where accommodation is not rent free it should be treated as rented and all entries at Q19 deleted. Rent should be transferred to Q17, rates to Q18. Q16A should be recoded and any other entries transferred to appropriate 'A' schedule questions. The total amount paid by persons outside the household should also be transferred as income to Q59B in the 'B' schedule.
  - b) Accommodation is treated as rent free if one of the following conditions is satisfied:
    - (i) Accommodation is provided rent free (a) by an informant's employer, or (b) by an organisation, provided that the normal activities of the informant are to further the cause of the organisation. This condition will normally apply to Church of England clergy and other ministers of religion.

ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

- (ii) Accommodation where an unknown rent is paid by someone outside the household who is not the informant's employer.
- (iii) Accommodation which is owned by someone outside the household other than employer and provided rent free.

Where accommodation is treated as rent free any entries at Q19(d) that refer to 'A' schedule items should be transferred to the appropriate questions. Ground rent, maintenance charges, etc should be added to rates at Q19(b). The total amount of other regular payments should be entered at 060 if this cannot be transferred to other 'A' schedule questions.

**2. TREATMENT OF RATES FOR ACCOMMODATION TREATED AS RENT FREE**

- a) Where the interviewer has entered amounts for codes 030, 040, 047, 014 or 050 they should be treated as described at Q18 as should codes A148 and A127.
- b) However if the interviewer has not entered a payment of domestic rates at 030 an amount should be estimated using the Rateable Value and the Domestic Poundage with the applicable Sewerage Poundage. Similarly if there is no amount for water rates, either at 050, or included in a payment at 030, an amount should be estimated for the water rates. The estimated amounts should be entered at this question and also, unless the accommodation is provided by an employer, at Q59 B income schedule (as income).

If the accommodation is provided by an employer the estimated rates and water rates payments entered at Q19 A schedule should be treated in the B schedule in the same way as a refund/allowance, which has not been included in the gross pay. (See General Notes on Qs 19-21 B schedule and notes on Q26B schedule).

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ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN. 78

SCHEDULE: A

Q: 20

SUBJECT: Rate payments by households owning accommodation

REFER ALSO TO Q: 48 and 49

CODE:

1. At 030 code last gross rate payment.
2. At 040 code rebate deducted from last rate payment.
3. At A148 code the period given by the answer to (a) followed by the period given at (c2)
4. At 047 code the total rebate received as direct lump-sum refunds in the last 12 months.
5. At 014 code the most recent direct lump-sum refund and the period it covered.
6. At A127 code the date of the most recent direct lump-sum refund.
7. At 050 code the last water rate payment (if separate from rates).
8. At 060 code last payment of ground rent, feu duty etc.

POINTS TO NOTE:

If an owner-occupier who pays the rates for the whole of the rateable unit also sub-lets, his rates payment should be abated in proportion to the number of rooms sub-let (see notes at Q49). The rent received from the tenants (recorded at Q13c) should be abated by the same sum of money (adjusted to a different time period if necessary) as the rates payment. However the rent payment recorded on the tenant's schedule should not be abated.

The reason for this rule is that the rent paid by the tenant effectively includes an amount for rates on his part of the accommodation; this amount should not appear on the owner-occupier's schedule either as income or expenditure.

Otherwise all rate adjustments and checks should be the same as described for Q18.

Section (e) refers to separate drainage rates. These are generally paid to special drainage authorities and are not to be confused with water or sewerage (general services) rates. Where they occur they should be added to the amount at code 030, after adjusting to the same time period. It is not expected that there will be many cases where separate drainage rates are paid.

---

**ADDITIONAL NOTES (give date and reference)**

CODING NOTES

FES. Jan. 78

SCHEDULE:A

Q: 21

SUBJECT: Source and type of mortgage or loan used to purchase informants' accommodation at sampled address

REFER ALSO TO Q: 22, 23

CODE:

1. At A119 code source of mortgage or loan.
2. At A121 code "1" if informants have an option mortgage.

---

POINTS TO NOTE:

One of the codes 1-5 should be entered at code A119 according to the source of the loan or mortgage. Note that where an endowment policy is taken out and through this a mortgage secured from a Building Society, "1" should be coded at A119 and not "4".

The interviewer may have noted that the informant has more than one mortgage. If the second mortgage is for house purchase, the amount should be added to the amount of the first mortgage if mortgage sources are the same and the combined figure coded: where the sources of mortgages differ each should be coded separately. The source of the mortgage at Q21(a) should be that of the largest mortgage. If any mortgage is not for home purchase (ie it is for home improvement or some other purposes) it becomes in effect a loan and should be at Q40 etc.

An option mortgage at time of interview should be coded "1" Treat DK as non-option.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. Jan. 78

SCHEDULE: A

Q: 22

SUBJECT: "Interest - only" mortgages

REFER ALSO TO Q: 21

CODE:

At 130 code the interest paid.

---

POINTS TO NOTE:

The amount shown at code 130 as the interest on a mortgage or loan, may have to be abated because:

- i it includes a premium on an endowment policy covering repayment of principal (such a premium should be checked against Q37(a) to see if it is included there: if it is not, then it should be transferred and coded at code 199), or
- ii it includes an insurance premium on the structure of the accommodation (such a premium should be checked against Q24 to see if it is included there: if it is not, then it should be transferred and coded at code 110), or
- iii it includes a mortgage protection premium (check premium against Q37(a) to see if it is included there: if not, then it should be transferred and coded at 196).

---

ADDITIONAL NOTES (give date and reference)



CODING NOTES

FES. Jan. 78

SCHEDULE: A

Q: 23

SUBJECT: "Interest and Principal" mortgages

REFER ALSO TO Q: 21

CODE:

1. At 200 code the last instalment.
2. At 150 code the interest paid over the last year for which the informant has figures.
3. At A158 code starting date of documents consulted.
4. At A159 code ending date of documents consulted.

---

POINTS TO NOTE:

The amount at code 200 should be abated if at Q23(c) it is evident that similar conditions to those at notes (ii) and (iii) for Q22 apply.

Where the interviewer has noted that the interest amount at (d) covers only part of the year because the mortgage has been held for less than 12 months the amount at code 150 should be increased to obtain an annual figure.

The coding frame to be used for coding dates at A158 and A159 is given at front of these instructions.

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**ADDITIONAL NOTES (give date and reference)**

CODING NOTES

FES. Jan. 78

SCHEDULE:A

Q: 24

SUBJECT: Insurance premiums on structure and contents of accommodation and on personal possessions.

REFER ALSO TO Q: 22, 23

CODE:

1. At 110 code premiums paid on structure insurance.
2. At 168 code premiums paid on contents or personal possessions insurance.

---

POINTS TO NOTE:

Where the insurance premium on structure and contents have not been given separately, interviewers should have entered a total premium covering both insurances and obtained separate figures for the insured value of the house and the insured value of the contents. These values should be used to calculate a notional premium based on 0.12% for the structure insurance and 0.25% for the contents insurance. If the values of house and contents are combined they must be apportioned before calculating notional premium. These notional amounts should be proportionately adjusted so that their sum is equal to the total premium actually paid. The adjusted premiums should then be entered at codes 110 (structure) and 168 (contents).

Where insured value of personal possessions has to be assessed it should be at notional premium of 0.25%.

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ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN. 78

SCHEDULE: A

Q: 26

SUBJECT: Gas and electricity supply

REFER ALSO TO Q: 27A, 27B and 28

CODE:

1. At A103 code 5-8 according to whether gas, electricity, both or neither is supplied
2. At A128 code 1-4 according to how gas is paid for.
3. At A130 code 1-4 according to how electricity is paid for.

---

POINTS TO NOTE:

1. If two or more methods of payment are coded for gas enter code 4 at A128. Similarly for electricity at A130
2. A Board Budgetting scheme is one where the informant pays a regular amount to the gas/electricity board and settles up the balance of his account once a year.
3. The interviewer may note that payment is by the following system:
  - i) Consumer is supplied with a slot meter which they can open with a key which is supplied.
  - ii) The consumer puts money in slot meter to obtain gas or electricity and empties meter when they want to. The money from meter can be saved towards bill or not.
  - iii) The meter reader reads the meter at periods of 2-6 months and gives consumer a bill for electricity used (or an account is rendered).
  - iv) Consumer pays bill in the normal manner as for an account.

This method should be treated as an account payment.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. Jan. 78

SCHEDULE: A

Q: 27 A

SUBJECT: Gas and Electricity slot meter rebates and payments from rebates

REFER ALSO TO Q: 26, 45D & 45F on 'B' schedule

CODE:

- 1) At 173 code last gross rebate from gas meter
- 2) At 178 code last gross rebate from electricity meter
- 3) At 197 code rental for gas appliance paid through meter
- 4) At 198 code rental for electrical appliance paid through meter
- 5) At 237 code maintenance for gas appliance paid through meter
- 6) At 238 code maintenance for electrical appliance paid through meter

---

POINTS TO NOTE:

- 1) Installation charges are 'D' schedule items
- 2) Rebates at 173 and 178 should be the full rebate before any deductions for rental or maintenance
- 3) Where an informant has not put enough money into the meter to pay for the electricity or gas consumed any balance paid in cash should be shown in 'D' schedule provided it was paid during record keeping.
- 4) If the informant is new to the accommodation and has not received a rebate then the last rebate received at last address should be coded.
- 5) If last rebate is not known it should be estimated.
- 6) Any discount at Q45D (B schedule) should not be added to or subtracted from rebate.

---

ADDITIONAL NOTES (give date and reference)

**CODING NOTES**

**FES. JAN. 78**

**SCHEDULE: A**

**Q: 27B**

**SUBJECT:** Payments to Gas and Electricity Boards by households having Board Budgeting Scheme arrangements.

**REFER ALSO TO Q:** 26, 28, 45E and 45F on 'B' schedule.

**CODE:**

- 1) At 221 code last payment under Gas Board Budgeting Scheme
- 2) At 222 code last payment under Electricity Board Budgeting Scheme.
- 3) At 223 code amount shown on last gas account or advice.
- 4) At 224 code amount shown on last electricity account or advice.

---

**POINTS TO NOTE:**

- 1) The amount given at 221 or 222 can be smaller or larger than amounts given at 223 and 224 respectively.
- 2) If Q27B (coded 3 at Q26(a)) has been answered then Qs28(b)-(d) should be answered. (Q28(a)) should not be answered.
- 3) It should be assumed that amounts at 223 and 224 do not include amounts shown at 28(b) and (d). If the amounts at 28(b) and (d) include standing charge, meter rent or collection fees these should be added to 223 and 224.
- 4) Any rental or maintenance charges made on regular basis should be shown at 28(b) or (d) and coded at 225-228 (see Q28).
- 5) The amount at code 224 should include any discount shown at Q45E (B schedule). If Q45F (B schedule) indicates that discount is already included then accept amount at code 224. If Q45F (B schedule) indicates that discount is not included in amount at code 224 then discount at Q45E (B schedule) should be added to code 224.

In N. Ireland these rules apply to code 223 or 224.

If discount does not refer to same period as last bill no amendment is needed to amount at code 224.

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**ADDITIONAL NOTES (give date and reference)**

CODING NOTES

FES. JAN. 78

SCHEDULE:A

Q: 28

**SUBJECT:** Gas and electricity paid for by account. Amounts of gas and electricity used by account and Board Budgeting Scheme users. Maintenance and rental payments by account and Board Budgeting Scheme users.

**REFER ALSO TO Q:** 26, 27B 'A' Schedule, Q45E and F 'B' Schedule

CODE:

1. At code 170 code last gas account payment
2. At 175 code last electricity account payment
3. At 169 code number of therms covered by payment at 170 (if known)
4. At A138 code the date of the last gas account
5. At A139 code the date of the last electricity account
6. At 174 code ~~number~~ of units covered by payment at 175 (if known)
7. At 015 code number of electricity units paid for at full rate
8. At 016 code number of electricity units paid for at cheap rate
9. At 171 code rent of gas appliances paid to gas board by account
10. At 225 code rent of gas appliances paid to gas board through Board Budgeting Scheme
11. At 176 code rent of electric appliances paid to electricity board by account
12. At 226 code rent of electric appliances paid to electricity board by Board Budgeting Scheme
13. At 172 code regular payment to gas board for maintenance of gas appliances by account
14. At 227 code regular payment to gas board for maintenance of gas appliances by Board Budgeting Scheme
15. At 177 code regular payment to electricity board for maintenance of electric appliances by account
16. At 228 code regular payment to electricity board for maintenance of electric appliances by Board Budgeting Scheme.

POINTS TO NOTE:

1. There are two large boxes at this question - one under (a) and one at (c). It should be assumed that the amounts given at codes 170 and 175 do not include the amounts given in either box. If either box contains standing charge, meter rent or collection fees they should be added back to codes 170 or 175.
2. The amounts at 170 and 175 should include discount at Q 45E on 'B' schedule. This means that discounts should be added back if Q45F

ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

indicates that amount at code 175 does not include discount. If Q45F (B schedule) indicates that code 175 does include discount no action is required.

In N. Ireland these rules apply to codes 170 or 175.

If discount does not refer to same period as last bill no amendment is needed to amount at code 175.

3. If Q28(a) has been answered check that Q27B has not been answered.
4. The number of therms covered by the last account should be entered at code 169. If the number of cubic feet is given, this should be converted to therms by dividing by 100. In all cases the number of therms or units given (or calculated as above) should be accepted.
5. The date of the last account should be coded according to the standard frame at beginning of these instructions.
6. Where an informant has only recently moved to his present address it may be that no account has been received. In these circumstances the interviewer should have noted the last account paid at the previous address and this should be coded. If payment at the previous address was by slot meter, the interviewer should have obtained an estimate of the amount put in the slot meter, less the amount of rebate, for a given period and this should be coded as the last account. In these cases it will not be possible to code anything for the number of therms or units used. If the informant has never had a supply of any kind before then an estimate should be coded, taking into account the structure and income group of the household: average expenditure for different types of household may be obtained from the DE.

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ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN. 78

SCHEDULE: A

Q: 29

SUBJECT: Possession of telephone, and telephone account.

REFER ALSO TO Q: 30

CODE:

At A102 code "1" if the answer to this question is "Yes"

At 166 code (household's share of) last telephone account.

---

POINTS TO NOTE:

If the answer to this question is "Yes", a "1" should be entered at code A102. A shared telephone should appear only in the subscriber's schedule. An extension should not be considered as an installed telephone.

If the amount of the last telephone account was not shared by anyone outside the household then the amount shown at Q.29(a) should be entered at code 166: if the amount was shared the interviewer should have entered the informant's household's share at code 166.

Telephone installation charges should not be coded at this question but coded in the record books if they appear there.

If at part (c) the interviewer has noted that informant received money for part (or all) of the account from someone outside the household who did not in fact have any use of the telephone (eg mother's account paid for by son) the whole of the account should be entered at code 166. The amount given for payment of account by someone outside household should be entered at Q60B on Income Schedule.

If the informant has answered Yes at (c3) check questions 21, 26, 28 and 63 on the B Schedule to see if this is a refund of expenses for paid or unpaid work. If so accept the informant's share at code 166. If not code as in the previous paragraph unless the interviewer has made a note that suggests a different way of coding (eg that the phone is paid for on the informant's behalf by Supplementary Benefit).

If bill has not been paid at sampled address the bill from previous address should be coded - if not given an estimate should be made

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ADDITIONAL NOTES (give date and reference)



CODING NOTES

FES. JAN. 78

SCHEDULE: A

Q: 30

SUBJECT: Accounts for telephones outside household's own accommodation

REFER ALSO TO Q:

CODE:

At 167 code the amount paid for use of a telephone outside the household's (part of the) accommodation.

---

POINTS TO NOTE:

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ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN. 78

SCHEDULE: A

Q: 31

SUBJECT: Licences

REFER ALSO TO Q:

CODE:

At 181 code fees for TV licences bought in the last 12 months  
At 186 code fees for driving licences bought in the last 12 months  
At 184 code fees for dog licences bought in the last 12 months  
At 185 code fees for any other licences (except driving) bought  
in the last 12 months.

---

POINTS TO NOTE:

No coding action will be required at this question as interviewers will have entered the amount, and the period codes are pre-printed: however a check should be made that the amount given is consistent with the current licence charge (bearing in mind that an amount given could be for more than one licence).

Only statutory licences should be accepted at this question. Marriage certificates should also be accepted.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. Jan. 78

SCHEDULE: A

Q: 32

SUBJECT: Possession of television and rent for television, rebate for television rented by slot meter.

REFER ALSO TO Q:

CODE:

1. At A105 code '1' if question has been answered "Yes ... 1"
2. At A106 code '1', '2' or '3' according to method of rent payment.
3. At 194 code amount of last gross slot meter rebate.
4. At 195 code last payment of rent.

---

POINTS TO NOTE:

If this question has been answered "Yes .... 1", a '1' should be entered at code A105. This applies even if there is more than one TV in household.

A shared TV set should be shown in schedules of all households sharing the set.

If the TV set is rented one of the codes 1, 2 or 3 should be entered at A106 according to the payment arrangement shown at Q32(a1).

Slot meter rebate should be entered at code 194. Slot meter payments in the D books should not be abated.

If the TV is rented by slot meter and the rebates are being used to purchase some other item (not the TV itself) the budget should be referred for details to be entered at Qs 40 - 43 if not already entered. The rebate entered at code 194 should include the amount used for purchasing the item (i.e. the gross rebate is required at code 194).

If the interviewer has noted that the TV set is being bought by slot meter, 32(a) should be coded 'X' and the budget should be referred for details to be entered at Qs 40 - 43 if not already entered. In this case the slot meter payments in the D books should be deleted as H.P. payments.

If the rent of a television aerial is included in the rent of a television set, the whole amount should be entered at code 195.

A rented radio should be coded in exactly the same way as a rented television.

---

ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

If no rent is being paid because the set is broken, the situation should be coded as "no TV set".

Where a TV set is owned but rediffusion service is provided, Q32(a) should be coded "No .... X". Any payments for the service which are shown in the record books should be coded 799. However, if one payment covers both the rent of a set and the service provided, the full amount should be coded as rent of TV.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN. 78

SCHEDULE: A

Q: 33

SUBJECT: Possession of washing machine, refrigerator/deep freeze, central heating, payments for oil for central heating

REFER ALSO TO Q:

CODE:

1. At A108 code "1" if there is a washing machine
2. At A109 code "1" if there is a refrigerator and/or deep freeze
3. At A150 code "1" if there is central heating by electricity
4. At A151 code "1" if there is central heating by gas
5. At A152 code "1" if there is central heating by oil
6. At A153 code "1" if there is central heating by solid fuel
7. At A154 code "1" if there is central heating but the fuel is unknown
8. At O17 code the total expenditure on oil for central heating in the last 12 months

---

POINTS TO NOTE:

The following definitions should be followed:

A washing machine is a machine which has an electricity operated agitator/pulsator. The water may be heated within the machine either by electricity or gas or it may be unheated. It may be with or without a wringer or any other drying mechanism.

Therefore, a wash boiler with hand agitator should not be considered as a washing machine.

Where a washing machine is not owned by the household but is available for continuous use "1" should be coded at A108 provided the machine is owned by a household in the accommodation and not a communal one as may be in a block of flats.

Where a refrigerator is not owned by the household but is available for continuous use "1" should be coded at A109.

Central Heating includes partial or background systems and night storage heaters. The type of Central Heating should be based on the type of the source of heat energy eg. electricity, gas, oil and solid fuel.

---

**ADDITIONAL NOTES (give date and reference)**

POINTS TO NOTE (CONT'D):

In any multi-household blocks of flats where the source of supply of heating for the purpose of central heating is situated outside the household it might be possible for the informant to know the type of the source of heat (fuel) and this should then have been coded. Usually it will not be known in which case the DK code applies.

In a multi-household rateable unit where the source of heating is situated in one of the households, the coding of the type of central heating as reported by informant should be accepted.

CENTRAL HEATING OIL

- 1) If amount paid is not known check Q39 to see if paid by standing order. If standing order payments made gross up to annual amount and enter this at Q17.
- 2) If standing order is not used refer to supervisor for estimate. Do not use 'D' Schedule entries for estimate.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. March 78

SCHEDULE:A

Q: 34

SUBJECT: Ownership and use of motor vehicles  
Expenditure on vehicle licences and insurance

REFER ALSO TO Q: 34B, 35, 39-42 A Schedule, 11,18,20A,20B,26,28 and 63 B Schedule

CODE:

- 1) At A124 code total number of cars and vans currently owned or available for continuous use
  - 2) At A160 code total number of CARS currently owned or available for continuous use
  - 3) At A161 code total number of VANS currently owned or available for continuous use
  - 4) At A162 code total number of motorcycles and mopeds currently owned or available for continuous use.
  - 5) At A163 code total number of other vehicles currently owned or available for continuous use.
  - 6) At 187 code total gross road fund licence paid in last 12 months
  - 7) At 188 code total net vehicle insurance paid in last 12 months
- 

POINTS TO NOTE:

- 1) A 'car' includes three wheel car and invalid car (ie conversion)..  
An invalid tricycle should be treated as 'other vehicle'. A van includes lorry, land-rover, and jeep.
- 2) The gross amount of road fund licence is required at 187 and net amount of insurance at 188.  
This means that:
  - (a) Where a refund of licence fee has been received this should NOT be deducted from licence fee at (d)
  - (b) Where a refund of insurance has been received this SHOULD be deducted from insurance at (g).
- 3) The amount of road fund licence should be checked against lists provided before entry at 187. Insurance payments should be accepted as given (except for refund action.)
- 4) Insurance against damage to a windscreen should be included at Q34(g). As such insurance is often in the form of a separate policy from other car insurance, the premium may have been entered at Q37(b), in which case it should be deleted there and added onto the amount at code 188.

---

ADDITIONAL NOTES (give date and reference)

**CODING NOTES**

**FES.**     March 1978

**SCHEDULE:A**

**Q:34B**

**SUBJECT:**    Refund of vehicle licence fee

**REFER ALSO TO Q:** 34

**CODE:** \_\_\_\_\_

AT 179 code amount of refund

---

**POINTS TO NOTE:**

1. Refunds at this questions should EXCLUDE business refunds.
2. The refund should be accepted and coded without any referral.
- [ 3. Refund should not be deducted from licence fee at Q34 (code 187).
4. Refund should be abated for business expenses if necessary - see Q20 A, B and 28 B Schedule.

---

**ADDITIONAL NOTES (give date and reference)**



**CODING NOTES**

**FES. JAN. 78**

**SCHEDULE:A**

**Q:35**

**SUBJECT:** Purchase of vehicle

**REFER ALSO TO Q:** 39, 40-42 A Schedule, and 11 B Schedule

**CODE:**

- 1) At 244 cost as defined on schedule, if new cars bought in previous 12 months.
- 2) At 245 cost as defined on schedule, of second hand cars bought in previous 12 months.
- 3) At 246 cost as defined on schedule of new motorcycles/mopeds bought in previous 12 months.
- 4) At 247 cost as defined on schedule of second hand motorcycles/mopeds bought in previous 12 months.

**POINTS TO NOTE:**

Vehicles bought by means of loan from bank or finance house, second mortgage, HP or credit sale (ie codes 1-5 at Q40) should not be entered at Q35. Other means of instalment buying, e.g. loan from friend or relative or employer (where the loan does not count as 1-5 at Q40) are acceptable at Q35. In cases where the car was bought with a loan from an employer the purchase may not have been entered at this question, but may have been recorded at Q39, 40 or 42 A Schedule, or Q11 B Schedule. So long as the loan does not count as 1-5 at Q40 the details should be transferred to Q35 (or deleted if purchased more than 12 months before interview) and the budget should be referred if more information is needed.

Where the interviewer has not been able to give an amount for road tax but has noted that it is included in a purchase price given at Q35 and has given how many months the tax had to run at the date of purchase a proportionate amount should be transferred to code 187 (Q34). If the interviewer has not noted how many months the tax had to run the budget should be referred. Where an unknown amount of insurance has been included in the purchase price the budget should be referred.

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**ADDITIONAL NOTES (give date and reference)**

CODING NOTES

FEB. JAN. 78

SCHEDULE: A

Q: 36

SUBJECT: Season tickets for transport

REFER ALSO TO Q:

CODE:

- 1) At 191 code amount for road transport
- 2) At 192 " " " rail " (excluding tube)
- 3) At 193 " " " water "
- 4) At 219 " " " tube "
- 5) At 258 " " " mixed tube and bus transport
- 6) At 255 " " " mixed rail and bus transport (excl. tube)
- 7) At 256 " " " mixed rail and tube transport
- 8) At 257 " " " other modes of mixed transport (eg. rail and water)

POINTS TO NOTE:

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ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. Jan. 78

SCHEDULE: A

Q:37

SUBJECT: Insurance premiums

REFER ALSO TO Q:22, 39

CODE:

- 1) At 196 code life assurance premiums (except house purchase endowment)
- 2) At 199 code house purchase endowment premiums
- 3) At 206 code premiums on policies accepted at Q37(b).
- [4) At 229 code premiums for medical insurance at Q37(b)

---

POINTS TO NOTE:

Private pensions, superannuation and widows and orphans insurance which are not deducted from salary but are entered at code 196 should be accepted.

Code 196 applies to all life assurance premiums irrespective of the type of policy or name of company.

Note: When coding the record books, most payments to insurance companies should be deleted\*. Payments to Friendly Societies should be checked to see if they correspond with payments entered at Q37(a); if they do correspond, the entry should be deleted from the record book; if they do not correspond, the entry should be coded as a payment to a Friendly Society in the record book.

- \* Holiday insurance should be included in record books if paid during record keeping period. It should be coded as holiday expense. Holiday insurance should be deleted if shown at Q37(b).

Where an endowment policy has been taken out to cover a mortgage, the premium should be entered at code 199. Details of these policies should be given at Q37(a) and also at Q22(c): a check should always be made to ensure that any entries at Q22(c) are accounted for at code 199.

---

ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

Code 206 is for coding details of premium for any other insurance policies, such as personal accident, not included elsewhere on the A schedule. The following are specifically excluded from this question:

Insurance on TV sets - these are really maintenance payments and should be coded in the record books.

Insurance on car windscreens - these should be included with other car insurance at code 188.

Insurance of personal goods such as jewellery, furs, cameras, etc - these should be included at code 168.

Medical insurance should be coded at code 229 (Q37b). Examples of medical insurance are:

BUPA, PPP, WPA, EHAS, CSMAA, BCWA, PHSA, MSHCA, P.P.A., RPA, HCS.

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ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. Jan. 78

SCHEDULE: A

Q: 38

SUBJECT: Bank Accounts and bank charges

REFER ALSO TO Q:

CODE:

- 1) At A168 code total number of Post Office, Giro accounts.
- 2) At A169 code total number of commercial bank accounts (excluding TSB & Co-op)
- 3) At A170 code total number of Trustee Savings Bank accounts
- 4) At A171 code total number of Co-operative Bank accounts.
- 5) At A172 code total number of other bank accounts.
- 6) At 180 code total amount of DOMESTIC bank charges in previous 12 months.

POINTS TO NOTE:

- 1) Commercial banks refer to normal banks of a local nature eg Barclays, Lloyds, Midlands, National Westminster, Williams and Glyn's, Yorkshire, Clydsdale, Royal Bank of Scotland, Bank of Scotland, EXCLUDING CO-OPERATIVE and TRUSTEE SAVINGS BANK WHICH HAVE SEPARATE CODES
- 2) The total amount of bank charges coded at 180 should include charges incurred at any of the banks coded at A168-A172.
- 3) If the amount of bank charges recorded by interviewer includes a business element this should be removed before amount is entered at code 180.
- 4) Deposit accounts should not be accepted at this question.

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ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN. 78

SCHEDULE: A

Q: 39

SUBJECT: Items paid for by standing order, or direct debit, through a bank or National (Post Office) Giro account, or by bank budget account.

REFER ALSO TO Q:

CODE:

The codes to use are described below.

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POINTS TO NOTE:

If any items are paid for by standing order, direct debit, through a bank or National Giro account or by bank budget account they should be coded in the coding boxes alongside this question. The item codes to be used are different from those used in the record books. They are as follows:

<u>Item code for</u> <u>Bankers' Order etc.</u>	<u>Description</u>
270	A.A. and R.A.C. subscriptions - coverage identical with code 546 in record book.
271	Subscriptions to sports clubs - coverage identical with code 764 in record book.
272	Subscriptions to Friendly Societies - coverage identical with code 795 in record book.
273	Subscriptions to Trade Unions, professional associations - coverage identical with code 796 in record book.

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ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

- |     |  |
|-----|--|
| 274 | Subscriptions to periodicals, magazines - coverage identical with code 723 in record book. |
| 275 | Other subscriptions - coverage identical with code 797 in record book.                     |
| 276 | Savings - coverage identical with code 803 in record book.                                 |
| 278 | Monetary gifts - coverage identical with code 802 in record book.                          |
| 279 | Charitable gifts - coverage identical with code 798 in record book.                        |
| 280 | Any other items not covered by the above.  |
| 281 | Fuel oil not for central heating - coverage identical with Code 261 in record book.        |

Note Where an item paid for by standing order, direct debit or bank budget account should appear elsewhere on the schedule (eg. insurance premium, mortgage interest, oil for central heating), the item should be deleted from Q39 and transferred to the appropriate question if it is not already entered there. On the other hand, where a payment in the record book is made under a standing order, direct debit or bank budget account listed in Q39, it should be deleted from the record book. It may happen that an item paid by standing order, direct debit or bank budget account is entered in the record book but not on the A schedule at Q39 (this would occur if the order were only signed during the record keeping period). In these cases the entry should be deleted from the D book, if it is indicated that the payment is by standing order, direct debit or bank budget account but no entry should be made at Q39 on the A schedule.

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ADDITIONAL NOTES (give date and reference)

**CODING NOTES**

**FES. JAN. 78**

**SCHEDULE:A**

**Q:40 & 41**

**SUBJECT:** Instalments on credit transactions

**REFER ALSO TO Q:** 39, 42-44

**CODE:**

These are filter questions designed to establish the appropriate pattern of questions concerned with credit transactions. No coding action is required except to check that the correct sequence of questions has been followed according to the answers given at Q40 and 41.

---

**POINTS TO NOTE:**

Especial care must be taken with regard to codes 1-5 at Q40, ie only goods or services obtained by means of agreement coded 1-5 should appear at Q42. It should be noted that an agreement of type 1-5 with an employer should not be entered at Q40 or 42 unless the employer provides these facilities as part of their normal business.

A check should be made to ensure that there are no payments recorded at Q39 which should be entered at Qs 40-44.

Ensure that only one type of agreement is entered in each column.

Ensure that if Q41 is coded Yes ....y that a code has been ringed at Q40.

---

**ADDITIONAL NOTES (give date and reference)**



CODING NOTES

FES. JAN. 78

SCHEDULE: A

Q: 42

SUBJECT: Credit arrangements coded 1-5 at Q40

REFER ALSO TO Q: 40

CODE:

- 1) At 239-1 code cash price of item being purchased
- 2) At (e) enter in OFFICE USE box the item code and period code for the last instalment
- 3) At 241-6 enter the amount allowed in part exchange
- 4) At 242-6 enter amount of downpayment EXCLUDING PART EXCHANGE
- 5) At A101 enter number of agreed instalments
- 6) At 243 enter amount and period of originally agreed instalment

POINTS TO NOTE:

- 1) Ensure that correct reference number has been entered at top of page.
- 2) Ensure that correct person number and code from Q40 has been entered at top of each column.
- 3) Where two or more items are entered in a column no action is required if they all have the same item code. If there are different item codes, enter items with differing item codes in separate columns and apportion instalments, down payments, etc. on basis of cash prices.
- 4) The item and type of firm should be used to check entries in record books: such entries should be deleted from record books.
- 5) Use date at (g) to check whether items were obtained within three months of interview. If obtained more than three months prior to interview then (h)-(1) should be blank.

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN. 78

SCHEDULE A

Q: 43

SUBJECT: Credit arrangements coded 6-13 at Q40

REFER ALSO TO Q: 40

CODE:

For each item entered in box code the item code and type of arrangement code.

POINTS TO NOTE:

- 1) Check that correct reference number has been entered at top of page.
- 2) Check that correct person number and code from Q40 has been entered at top of each column.
- 3) Use date given to check that items were obtained on or after a date exactly one CALENDER month before date of interview. Items acquired more than a calendar month before interview should be deleted as should items obtained ON date of interview.
- 4) Use normal record book item codes for coding items
- 5) Use the following alpha codes for coding type of arrangement.
  - (6) Budget or option account ..... C
  - (7) Co-op club ..... D
  - (8) Other shop running a club ..... E
  - (9) Mail order club as agent or through friend or relative ..... F
  - (10) Any other Mail Order organisation ..... G
  - (11) Credit trader calling regularly on customers ..... H
  - (12) Check trader ..... J
  - (13) Any other arrangement ..... K
- 6) The item, and name of firm should be used to check entries in record books: such entries should be deleted from record books.

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. March 78

SCHEDULE: A

Q: 44

SUBJECT: Credit card arrangements (code 14 at Q40)

REFER ALSO TO Q: 40

CODE:

For each item code the apportioned amount as outlined below.

---

POINTS TO NOTE:

1. Check that correct reference number has been entered at top of page.
2. Check that correct person number has been entered at top of each column.
3. Check the credit card organisation's name to ensure that arrangement recorded is not a budget or option account, etc.
4. Items should only be coded (using D item code) if the date of last account was a date on or within one CALENDAR month of date of interview. Where account was dated more than a CALENDAR month before date of interview or was dated the same date as interview then items should be deleted.
5. The amount paid on the last account should be apportioned across item shown as purchased in the last month PLUS balance carried forward (including interest on balance). These apportioned amounts should replace the cash prices entered by interviewer. The reason for this adjustment is to ensure that ONLY AMOUNT PAID TO CREDIT CARD COMPANY IS CODED and not items acquired.

EXAMPLE

a) Balance brought forward from <u>previous</u> account (44(b))	=	£20.00
b) Interest (44(c))	=	.50
c) Payment on <u>last</u> account (44(e))	=	£20.50
d) Items on last account		
Jacket for self	£25.00	
Dress for wife	£15.00	
Cash withdrawal	<u>£20.00</u>	
	£60.00	

---

ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

- e) Proportion £20.00 payment across Balance brought forward plus interest, Jacket, Dress and cash withdrawal ie:

Balance and			
interest	=	25%	= £ 5.12
Jacket	=	31%	= £ 6.36
Dress	=	19%	£ 3.90
Cash	=	25%	= £ 5.12
<hr/>			
Total payment	=	100%	= £20.50

- f) Code Balance and interest as misc. expenditure, jacket and dress to appropriate codes and ignore cash as this is in fact a transfer.

6. REFUND OF BUSINESS EXPENSES ON ITEMS PAID FOR BY CREDIT CARD

Where an item shown on a credit card account is refunded or in total then the apportioned amount (see 5(e)) should be abated.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN 78

SCHEDULE:A

Q:45 + Codes 400-404 (p.20  
B sch) & 410-414 (p.21  
B sch)

SUBJECT: School meals and milk, and welfare milk.

REFER ALSO TO Q: Page 20 'B' schedule (codes 400-404) and page 2 'B' schedule (codes 410-414)

CODE:

- 1) At 260 enter the total cost to the informants of school meals eaten in the past seven days.
- 2) At 261 enter the difference between the total cost to the informants and the total imputed value of school meals eaten in the past seven days.
- 3) At 259 enter the total imputed value of free school milk consumed in the past seven days.
- 4) At 263 enter the total imputed value of free liquid welfare milk obtained in the past seven days.
- 5) At 265 enter the total imputed value of free Dried Milk obtained in the past seven days.

SEE CODES 400-404 & 410-414 FOR CODING TO INDIVIDUALS RECEIVING BENEFITS

---

POINTS TO NOTE:

N.B. Milk is no longer subsidised, it is either free and therefore shown at this question or paid for in which case it is a 'D' record item. This applies to School milk, Liquid milk and Dried milk.

1. School Meals

The total cost of meals to informant should be entered at code 260. The difference between the cost to the informant and the imputed value should be shown at code 261.

In certain cases school meals may be free. When such cases arise the imputed value of meals should be entered at code 261.

This question refers only to children at state schools. All other meals at school (eg staff meals) are meals out and should be coded in the D records (when the informants have entered them there).

2. Free School Milk

Every child up to the summer holiday following their 7th birthday at a registered day nursery, playgroup, or with an approved child minder or at a state primary school, is entitled to one third of a pint of milk per day free of charge. It is possible in certain circumstances for children up to school leaving age (i.e. sometime between their 16th - 17th birthday) to obtain free milk. It is also possible for some children to get more than one third of a pint.

After checking for consistency with the household box, calculate the total imputed value of the school milk taken in the last 7 days and enter this in the amount column in line with code 259.

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ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

WELFARE MILK

1. Liquid Milk

Free milk is available for

- (a) Expectant mothers and all children under school age in families in receipt of supplementary benefits, family income supplement or in special need because of low income.
- (b) An expectant mother who already has two children under school age, regardless of family income.
- (c) All but the first two children under school age in families with three or more children under school age, regardless of family income.
- (d) Handicapped children aged 5 to 16 who are not attending an educational establishment.

2. Dried Milk

Where free dried milk is taken instead of liquid milk the imputed value should be entered at code 265.

Dried milk is available at the rate of one tin per recipient per week.

If dried milk is purchased by the informant it becomes a "D" record item.

Imputed Values are obtained at regular intervals from the CSO.

CODING OF WELFARE FOODS TO INDIVIDUALS RECEIVING THEM

At codes 260, 261, 259, 263 and 265 the aggregate amounts paid or imputed are entered for the whole household. In order to ascertain the actual household member receiving benefit and the amount of benefit received it is necessary to code information for individuals at codes 400-404 & 410-414 on Income Schedules (pages 2 and 20).

Coding of information for each individual should be carried out as follows:

A) Where the recipient is a spender page 2 of their Income Schedule should be coded as follows:

- (i) At 410 enter total cost of school meals eaten in previous week.

ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

- (ii) At 411 enter difference between the total cost to the informant and the total imputed value of school meals eaten in previous week.
- (iii) At 412 enter the total imputed value of free school milk consumed in previous week.
- (iv) At 413 enter the total imputed value of free liquid welfare milk obtained in the previous week.
- (v) At 414 enter the total imputed value of free dried welfare milk obtained in the previous week.

B) Where the recipient is a child page 20 of their parents' Income Schedule should be coded as follows:

- (i) At 400 enter total cost of school meals eaten in previous week.
- (ii) At 401 enter difference between the total cost to the informant and the total imputed value of school meals eaten in previous week.
- (iii) At 402 enter the total imputed value of free school milk consumed in previous week.
- (iv) At 403 enter the total imputed value of free liquid welfare milk obtained in the previous week.
- (v) At 404 enter the total imputed value of free dried welfare milk obtained in the previous week.

The total of amounts entered at 400-404 and 410-414 should equal those entered at 260 etc. ie

all 400 + all 410 = 260  
all 401 + all 411 = 261  
all 402 + all 412 = 259  
all 403 + all 413 = 263  
all 404 + all 414 = 265

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ADDITIONAL NOTES (give date and reference)

**CODING NOTES**

**FES. JAN. 78**

**SCHEDULE: A**

**Q: 46**

**SUBJECT:** Education grants, maintenance grants, scholarships.

**REFER ALSO TO Q:** 7, 47

**CODE:** \_\_\_\_\_

The total annual value of all grants and scholarships received by cash/cheque currently should be entered at code 207. The total annual value of all private grants and scholarships received currently should be entered at code 209, whether or not they are received by cash/cheque. The total annual value of all public grants and scholarships received currently should be entered at code 210 whether or not they are received by cash/cheque.

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**POINTS TO NOTE:**

Grants from employers, including H M Forces and nationalised industries are private.

Any amount received from parents or relative to MAKE UP grant should be accepted but not cash gifts above value of grant.

The term "maintenance" in this question may cover grants for clothing, travelling expenses, books, stationery, instruments and for the maintenance of dependent relatives.

NB. If the grant relates to a person who is no longer receiving it codes 207, 209 or 210 should be left blank. (In this connection it should be noted that a person engaged in a vacation job at the time of interview will nevertheless still be a student, for the purposes of this question (and of Q7)).

It is the annual value of the grant/scholarship which is required at Q46 regardless of how much has been received at the time of the interview. Thus for example, if only one term's grant has been received, this should be multiplied by 3 before coding.

Amounts received in cash from grants and scholarships for persons aged 16 or over and which form part of the total to be entered at code 207, should also be entered at code 392 (page 18) on each person's B schedule.

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**ADDITIONAL NOTES (give date and reference)**



POINTS TO NOTE (CONT'D):

Amounts received in cash from grants and scholarships for persons aged under 16 should also be entered at code 395 Q72 on one of the parents' B schedules.

Rehabilitation allowances from the DE should not be coded at this question, but should be entered on the B schedule of the person concerned at Q37 - N.I. Unemployment Benefit.

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ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. Jan. 78

SCHEDULE: A

Q: 47

SUBJECT: Educational fees and maintenance payments

REFER ALSO TO Q: 46

CODE:

Code as explained below

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POINTS TO NOTE:

This question should be coded according to the following frame:-

- 211- Maintenance costs only for University, technical colleges, teacher training colleges, other establishments for further vocational training.
- 212- University education, fees only.
- 213- University education, fees/maintenance not shown separately.
- 214- Technical colleges, and Polytechnics, fees alone or fees plus maintenance not shown separately.
- 215- Teacher Training Colleges and other establishments for further vocational training, fees alone or fees plus maintenance not shown separately. (Include fees paid to become articulated).
- 216- Other further recreational education, fees alone or fees plus maintenance not shown separately.
- 217- Independent schools, fees, fees plus maintenance not shown separately or maintenance.
- 218- Direct grant schools, fees, fees plus maintenance not shown separately or maintenance.
- 220- Driving lessons but not Driving Tests (these should be coded in the record books).

---

**ADDITIONAL NOTES (give date and reference)**

POINTS TO NOTE (CONT'D):

In using this frame the following should be noted:-

1. Items that are described as a subscription to a society for membership, or fees for children in nurseries, should be deleted. Fees for these items should have been entered in the record books if paid during the fortnight's record keeping.
2. Fees paid for children attending Grammar Schools in Northern Ireland should be coded 218.
3. Fees paid for examinations should be treated as any other fees and included in whatever code is appropriate to the type of institution.
4. Fees for examinations and/or courses which are subsequently refunded by an employer, should be deleted.
5. Fees paid for nursery schools should be included with fees for independent schools (code 217). If the entry appears to be for a day nursery the fees should be deleted at this question - if fees are paid in the D books they should be coded there as fees for a day nursery (code 771). The rule for distinguishing between nursery schools and day nurseries is explained in Note 6 on page 1 of the A schedule.

If an entry at Q47 is deleted because it is for a day nursery and there is an entry for it in Col. 7, that should be deleted too. However, an entry for a nursery school at Q47 doesn't mean there must be one at Col. 7: an entry at Col. 7 is only required if the child is stated to attend the nursery school full time.

6. Vocational Education. Generally, all education, not at a University or full time at a Technical College, is taken to be vocational. Anything referred to as being "for my work" should be included and all "evening classes" attended by apprentices. Doubtful cases should be classed as "recreational", and any cases referred to as "evening classes" should be classed as "recreational" unless they are attended by apprentices.

The following list should show the scope of "Vocational" education:-

- (1) Teacher training, whether general or specialist (eg. PT instruction).
- (2) Any other full-time post-school training not included with University or technical college.

---

ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

- (3) All GCE courses at evening classes. These are usually pre-specialist courses.
  - (4) All courses such as those for the National and Higher National Certificate in the various branches of engineering, eg. civil, mechanical, electrical, electronic, chemical, telecommunications.
  - (5) All courses in Pharmacy.
  - (6) All courses in Accountancy, cost accounting or book-keeping.
  - (7) All courses for the qualification of chartered or certified secretary.
  - (8) All secretarial courses, including courses on shorthand or typing.
  - (9) All courses, other than University courses, in law and statistics.
  - (10) All courses on computers.
  - (11) All courses in librarianship.
  - (12) All courses on window-display.
7. Recreational Education. This covers all part-time education or training by children still at school unless it is clear that this education/training is vocational in nature (eg. extra tuition for 11+ examination) in which case it should be regarded as vocational. It also covers all part-time education not covered by "vocational education". In general, this will cover classes in music and dancing, in fencing and in sport and athletics generally, classes in handicrafts and home-making such as "do it yourself" activities, cooking and needlework. It will also cover "WEA" classes, part-time courses in arts and the literary arts, and any classes listed simply as "evening classes" attended by people other than apprentices. It covers any ad hoc or "subscription courses" of lectures. It also covers one-day schools, weekend schools and summer schools.
8. Educational allowances to service personnel should be considered as an addition to salary and added to Q6 (B schedule) on a proportional basis.
9. Any amounts given by parents or a relative to MAKE UP a grant should be accepted but not cash gifts above value of grant.

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ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN. 78

SCHEDULE:A

Q:Codes 248-254 (P21)

SUBJECT: Deleted business expenditure

REFER ALSO TO Q:Record books and all 'A' and 'B' refund and expenditure questions

CODE:

- 1) At 248 enter total household amount of deleted petrol and oil expenditure.
- 2) At 249 enter total household amount of deleted expenditure on other motoring expenses.
- 3) At 250 enter total household amount of deleted public transport expenditure.
- 4) At 251 enter total household amount of deleted expenditure on meals out (EXCL. ALCOHOLIC DRINKS).
- 5) At 252 enter total household amount of deleted expenditure on telephones.
- 6) At 253 enter total household amount of deleted expenditure on alcoholic drink.
- 7) At 254 enter total household amount of other deleted business expenditure.

POINTS TO NOTE:

- 1) These codes are concerned only with expenditure deleted because it was concerned with business. Expenditures deleted for other reasons MUST NOT BE CODED AT THESE CODES.
- 2) The amount entered at codes 248-254 should be the net amount of business expenditure deleted for whole household ie if any correction has to be made to an amount before abatement for business purposes then the uncorrected business element should not be entered at these codes - only the corrected element.

EXAMPLE

The last rate payment on house and shop covered eighteen months. The shop comprised 1/3 rateable unit and the rates paid were £600.

First bring the rates to an annual amount and then apportion to domestic and business elements.

Secondly code domestic element at rates question and business element at 254.

- a)  $£600 \times 0.667 = £400$  PA
  - b)  $£400 \div 1/3 = £133.33$  business element = code 254
  - c)  $£400 \div 2/3 = £266.67$  domestic element = rates question
- 3) As business expenditure will relate to different time periods (eg bank charges over a year, record book expenditure over two weeks) it is necessary to bring the entries to a common time period for each individual code.
  - 4) The amount entered at these codes should be the total amount for all members of household.
  - 5) The amount entered should not include amounts paid for directly by employer or other business organisation.

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN. 78

SCHEDULE: A

Codes 267 and 268 (P21)

SUBJECT: Certain types of "hidden" income from self-employment

REFER ALSO TO Q:

CODE:

See the notes on Q28 B schedule

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POINTS TO NOTE:

These codes are situated at the top of page 21.

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ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN. 78

SCHEDULE:A

Q:48

SUBJECT: Domestic, water, sewerage and environmental rate poundages

REFER ALSO TO Q:15B, 18, 19, 20 and 49

CODE:

- 1) At 080 code yearly domestic (mixed or commercial) rate poundage
- 2) At 231 code yearly water rate poundage
- 3) At 232 code yearly sewerage rate poundage
- 4) At 233 code yearly environmental rate poundage
- 5) At A155 code '1' if sewerage and/or environmental rates are collected by local authority. Code '2' if collected by water authority.

POINTS TO NOTE:

- 1) All poundage coded must be exclusive ie
  - a) Domestic poundage must not include water, sewerage, environmental poundages (see Scotland below)
  - b) Water poundage must not include sewerage or environmental poundages
  - c) Sewerage poundage must not include environmental poundage
- 2) All poundages must be yearly.
- 3) Where accommodation includes business premises then domestic poundage may have been replaced by mixed or commercial rate.
- 4) Where accommodation is not connected to mains sewer then sewerage rate will most probably be replaced by environmental rate.
- 5) Where local authority does not collect water, sewerage or environmental rates then interviewer will not have obtained these and they should be entered on schedule from list supplied by research branch.
- 6) When checking rates poundages the check should be made against list supplied by research branch. (Local authority rate poundage notices are for research branch use only).
- 7) When checking poundages the poundage should be the same as that supplied by research branch where there is only one poundage for the area, or it should be within a range of given poundages if more than one poundage is given (eg where parish rates apply).
- 8) When checking poundages the poundages for each household in an area should be the same (if one poundage for area) and similar (if range of poundages for area).

ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

- 9) Because queries arising on rates poundages, rateable values and description of property, etc. normally require contact with local authorities or water authorities it is essential that queries for one area should be dealt with together. This will not only mean that a more economical use of time is made but also that relationship with local bodies is kept on a good footing. It may also mean that when several queries are brought together an answer may be found to the query without reference to local body (ie information on one schedule may provide a clue to queries on other schedules).

SCOTLAND

In Scotland there is no sewerage rate or environmental rate. This means that codes A155, 232, 233 should be blank.

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ADDITIONAL NOTES (give date and reference)



CODING NOTES

FES. JAN. 78

SCHEDULE: A

Q: 49 and 50

SUBJECT: Rateable Value and description of property

REFER ALSO TO Q: 13, 14, 15A, 17-20

CODE:

At 070 code the Net Rateable Value of the rateable unit(s) covering the household.

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POINTS TO NOTE:

Interviewers will have entered the net rateable value at code 070. However, this may have to be abated at the coding stage for one of two reasons.

1. Other households occupy the rating unit: at the coding stage only part of the total rateable value should be accepted at Q49 for each household. The proportion of the total rateable value accepted at Q49 should be the same as the proportion of the rooms in the rating unit occupied by the household.

The number of rooms in the rating unit is counted as the total number of "left-hand box" rooms plus bathrooms, garages and rooms used entirely for business (but not rooms listed under "other-specify") owned or occupied by the households interviewed, plus any other rooms in the rating unit (the number of these can be worked out from the answers to Q14).

The number of rooms occupied by the individual household is the number of rooms (that is "left-hand box" rooms, bathrooms, garages and rooms used entirely for business, but not rooms listed under "other-specify") that are occupied solely by that household plus a proportion of those it shares.

This calculation should be done after it has been decided whether rooms entered as "other-specify" count as any of the other types of room and after any alteration to the garage entry at Q13 and the RV at Q49 because of the information at Q15A. A check should be made that the information at Qs 13 and 14 for all households interviewed at the address is consistent. Where all the households in the rateable unit have been interviewed the

ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

abated rateable values should combine to the total rateable value for the unit; otherwise the abated rateable values of the interviewed households will combine to less than the total rateable value for the unit.

2. Part of the rating unit is used for business purposes: in this case the rateable value should be abated in the same proportion as rates payments or rent payments including rates at Qs 17-20 (except for farms on which a 100% claim is noted at Q28 B schedule on rent, mortgage, rates etc - in which case the RV is abated by 1/3rd). The rules for abatement are given in the notes covering Qs 19 and 28 B schedule.

Further Points

- A. The description at this question should be consistent with any information recorded elsewhere on the budget. Garages are a frequent cause of apparent inconsistency.
  - (a) If at Q15A a garage is recorded at A115 but no amount is coded for it at code 189 (after coding Q15A) the Net Rateable Value at O70 should cover the garage. If the description in the box at Q49 does not include a garage, take the following action:-
    - (i) Refer to 50(a): where the informant reports at Q15A that he has a garage on which rent or rates are paid in with those for the accommodation the interviewer has been asked to try to see his rates demand, and if it refers to a garage whose RV has not been included in the RV entered at O70 to make a note of the Garage's RV. Where she has done this the garage RV should be added to the RV at O70 (a check should be made that any rates payments at Qs 18-20 agree with this adjusted rateable value).
    - (ii) If the informant's rate demand does not mention a garage it should be assumed that the rateable value at O70 covers the garage, and it should be accepted as entered by the interviewer.
  - (b) If a garage is recorded at A115 and an amount is coded at 189 (after coding Q15A) the Net Rateable Value should not cover the garage. If the description in the box at Q49 includes a garage the budget should be queried.
- B. On occasions it will not have been possible to establish a rateable value (eg some crown land property, newly constructed property not yet assessed). In such cases where there is no more satisfactory method of estimation,

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ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

rateable value should be calculated at the rate of £40 per room occupied by the household taking into account "right hand box" rooms.

The rateable value of a caravan should be calculated in the following way. Total rateable value of site divided by number of caravans. The maximum rateable value of a caravan is £25.

If rateable value of site is unknown then a notional value of £25 should be entered.

- C. The Gross Value is entered at Q49 for editing purposes and must be more than Net Rateable Value.

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ADDITIONAL NOTES (give date and reference)

'B' SCHEDULE CODING NOTESGeneral

The layout of the Income schedule is designed to record details for two persons on the same schedule. It is, therefore, important that details related to the specific person should be identified and coded separately. Extreme care should be taken to enter the person number(s) at the head of the coding columns at the right hand side of each page; and information coded in these columns should be related to the right person.

Interviewers have been instructed to follow the same order of person numbering throughout the schedule. In coding operations the same order of person numbers should be maintained while recording person numbers at the head of the coding columns at the right hand side of each page. For example, if on page one person 1 has been entered at the head of the 1st tubular type answer box and at the head of the first coding column, and person 2 at the head of the second column in both sets of columns, then person 1 should always be entered at the head of the first column in the rest of the schedule. You should be very careful on those pages where details for only one person are recorded. For example, if person 1 is retired and person 2 is an employee then on pages 2 and 3 details will only be given for 2 and care should be taken to enter details for person 2 in the second column all through if person 1 has been entered in the first column of page 1.

It is most important that person numbers at the head of coding columns on each page correspond with the appropriate information and person numbers recorded in the body of the form where answers have been recorded in the tubular box by the interviewer.

Interviewers have been instructed to enter both husband and wife on the same income schedule when they are both members of the household. So it is necessary to check whether the husband and wife are on the same B schedule. A check should also be made that the correct Area, Serial and Household numbers have been entered in the appropriate spaces in the top right hand corner of page 1.

CODING NOTES

FES, JAN 78

SCHEDULE: B

Q:1

SUBJECT: Employment status. This question is also a very important signposting question, its answer decides which parts of the schedule will be asked during the interview

REFER ALSO TO Q: 4, 5-21, 22-26, 27-28, 64

CODE:

At A201 enter code ringed in column

---

POINTS TO NOTE:

In general the code ringed by the interviewer can be accepted. However, occasionally it will need to be amended for one of the following reasons.

1. because when a person has two (or more) jobs, it is the most remunerative one which should govern whether he is coded as an employee or self-employed at Q1. In these cases the informant might state his most remunerative job to be that which he considers to be his "main" job or "usual" occupation; if an examination of the schedule shows his other job to be the more remunerative then Q1 should be coded in accordance with his status in this other job. This will also entail recoding the questions governed by the signposting at Q1.
2. because an informant may answer that he is out of work or retired because this is the situation pertaining to what he considers to be his "main" job. However, if it is apparent from other questions on the schedule that he has some job at which he is currently working, then Q1 should be coded 1 or 2 depending on whether he is an employee or self-employed. The questions governed by the signposting at Q1 will also need to be recoded.

For example it may happen that a person who said initially that he had no job reports at Q64 a job he currently holds. In this case the coding at Q1 will have to be amended and details of the job must be entered at either Qs 4 to 21 or Qs 4, 27 and 28 as appropriate. An instance of this would be a housewife coded 7 at Q1 but who at Q64 is shown as being an agent for a commodity club. Details of this job will need to be transferred to Q27

---

ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

and Q1 should then be coded 2 ie. self-employed. However, note that if the code at Q1 has to be altered because of an entry at Q64 the budget should always be referred to the supervisor (see the notes on Q64)

3. because the coding of the informant's status conflicts with the following definitions:

- a) At present means at the time of interview.
- b) Employee there are two basic problems in deciding whether someone is an employee:
  - i) Is he/she an employee as opposed to not working?
  - ii) Is he/she an employee as opposed to being self-employed?

This section deals with the definition of "employee" problem (i). Problem (ii) is dealt with in section (c) after the definition of self-employed.

An "Employee" is someone who at the time of interview has an arrangement with an employer (another person or an organisation) to work for the latter for a wage or salary.

This definition does not incorporate a time limit so that it applied irrespective of the interval between the time of interview and the date when the informant next begins to work. It therefore includes anyone on holiday, on strike or locked out or unable to work through illness or injury as long as he has job to return to.

The definition applies regardless of the number of hours worked per week.

It does not apply where employment has been terminated before or immediately before time of interview unless it has been replaced by a new arrangement either with the former or another employer.

Casual or seasonal workers - should be coded as employees if on the day of interview they are working for an employer or have an agreement to work for an employer in the near future or are on an employer's books. (This mainly applied to occupations like dockers or market research interviewers.)

People with a regular but intermittent arrangement to work for the same employer (such as many school kitchen staff) should be coded as employees even during the periods they are not working.

---

ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

Working students - such as sandwich course students, should be coded at Q1 according to the situation at the time of interview - ie. if working they should be coded as "employees", if at college and not receiving a wage/salary they should be coded as "none of these". However if a student is attending college at the time of interview but is also being paid a wage/salar he should be coded as an employee at Q1 although he will be shown as a student on the front page of the A schedule.

Resident Employees - Au pairs and domestics who are members of the household should be classified as working the same way as any other employee even though in this situation payment is made from one member of the household to another. The HOH record books should show the wages paid as an expenditure item - code 771.

[ Shop Assistants - Shop assistants, including demonstrators should be treated as employees.

[ Employment outside the United Kingdom - Where a wage or salary is received in a currency other than United Kingdom currency, the informant should be coded "none of these" at Q1 and the income received from the job added to any other income at Q64 for entry at Code 381.

- c) Self-employed: in general someone is self-employed if they work on their own account instead of drawing a wage/salary from an employer. Also included are people who are temporarily sick but would be working at a self-employed job if they were well.

As in the case of employees people can be accepted as self-employed regardless of the number of hours worked per week.

In general an individual's own assessment of whether he is self-employed or an employee should be accepted. However the following are some specific points:

- i) The sole owner or part-owner of a business, a partner in business or private practice, a director receiving fees only, would all be self-employed. However someone working for a private (or public) company as a working director or a manager is an employee. In this case the salary he draws should be entered at the questions on income from employment, any dividends he receives should be entered at Q57, any undistributed profits of the company should not be entered at all since they are not part of his income.
- ii) Home-workers are assumed to be employees.

---

ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

## iii) Clergy:-

In general treat as below but there may be some exceptions to rules eg. where a Church of England curate is considered to be an employee he should be accepted as such.

1. Roman Catholic Priests - Budget to be referred to supervisor (although these will normally have been rejected at the field stage as being unsuitable because of house-keeping arrangements).
2. Church of England Clergy - Treat as self-employed.
3. Non-conformist Ministers - Treat as employees.
4. Jehovahs Witnesses - Treat as self-employed.

- d) "Out of employment but seeking work" this classification should include informants who do not at the time of interview have an arrangement with an employer to work for the latter for a wage or salary but are seeking work. (Whether or not they have worked before.) This definition coincides with standard Social Survey practice. "Seeking work" means actively seeking work ie. being registered at an Employment Office or other employment agency, answering advertisements or advertising for jobs.

Informants at Skillcentres (Government Training Centres) Industrial Rehabilitation Units or in TOPS scheme are considered as "out of employment but seeking work".

- e) "Out of employment because of sickness or injury but intending to seek work" this classification applies to informants who are actually sick or injured at time of interview and have been so for up to five years. If informant has been out of work because of sickness or injury for more than five years he should be recoded as sick or injured but not intending to seek work.
- f) "Sick or injured but NOT intending to seek work" this classification includes those who do not intend to seek work and those who have been unemployed because of sickness or injury for more than five years.
- g) "Retired". It is difficult to provide a precise definition of who is to be included in this category. In general the informant's word should be accepted; however it should be borne in mind that the intention is to include only those who at the time of interview, have retired from their full-time occupation, are of the approximate retirement age for that occupation and are not seeking further employment of any kind. Thus women who at a

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ADDITIONAL NOTES (give date and reference)



POINTS TO NOTE (CONT'D):

comparatively early age cease work to become housewives are precluded from this category.

[ An informant receiving unemployment pay or an informant who has volunteered the information that he/she left their employment early on a voluntary basis to obtain early pension is to be treated as unemployed. (NB it is possible to receive unemployment pay after retirement age if 'retirement' has been waived)

[ Where an informant is considered not to be retired coding throughout schedule should be amended accordingly.

h) "None of these" includes:

i) all persons never in employment and not seeking employment;

ii) persons of independent means;

iii) women engaged in unpaid domestic duties (even if they had paid work at some time);

[ iv) continuing students over 16 who are not employed at the time of interview unless receiving a wage (see employees).

v) persons out of employment for more than five years and not retired, sick or injured even though they claim to be seeking or intending to seek work.

[ An informant coded as none of these who is found to be a mail order agent, paid baby sitter etc, should be recoded to self-employed or employee.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. Jan. 78

SCHEDULE: B

Q: 2

SUBJECT: Absence from work: reason, pay and period.

REFER ALSO TO Q: 1

CODE:

At A207 code reason for absence

At A209 code whether full pay, part pay or made up pay, or no pay received.

At A208 code number of weeks away from work

---

POINTS TO NOTE:

Where a person has been absent from work for more than the last 3 working days for any reason other than unemployment, the appropriate code 1, 2, 3 or 4 should be entered at A207. If the reason for absence is "other" the reason should be examined to see if it should be more appropriately coded 1-3. (Code 3 "strike" includes a strike in which the informant takes part and occasions where he/she is unable to work because of a strike by others).

At Q2 (b) the appropriate code 1, 2 or 3 should be transferred to code A20'

At code A208 the interviewer will have entered the number of weeks that the informant has been away from work. Again a week is intended to mean 4-7 days. However, if (b1) is answered because the informant is unemployed (i.e. shown at Q1) then the first week away from work (i.e. a "1" at code A208) includes anything from 1 day to 10 days.

N.B. If a person has been away from work for reasons other than sickness or injury for more than 260 weeks he is to be coded "None of these" at Q1.

If a person has been away from work because of sickness or injury for more than 5 years (260 weeks) he should be coded as "Sick or injured but not intending to seek more work" at Q1.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN. 78

SCHEDULE:B

Q:3A

SUBJECT: Informants permanently unable to work

REFER ALSO TO Q:1

CODE:

At A221 code 1 if permanently unable to work and '2' if inability to work is not permanent.

---

POINTS TO NOTE:

Informants reply is to be accepted at this question.

---

**ADDITIONAL NOTES (give date and reference)**

CODING NOTES

FES. Jan. 78

SCHEDULE: B

Q:3B

SUBJECT: Year of retirement and income before retirement

REFER ALSO TO Q:1

CODE:

The number of weeks from the date of retirement until the date of interview should be entered at code A206 provided this is less than 2 years (i.e. the number of weeks can be 1-103).

Where the informant retired less than 2 years ago, the income earned in the year before retirement should be entered at code 302.

---

POINTS TO NOTE:

In calculating the number of weeks, 3 days or less should be ignored but 4-6 days counted as a full week. If the person retired within the last 3 days, count as 1 week.

If the informant cannot give his earnings in the 12 months before retirement, "Don't know" can be accepted ie no entry made at code 302.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN. 78

SCHEDULE:B

Q:3C

SUBJECT: Informants currently 'None of these' who have worked in the twelve months prior to interview

REFER ALSO TO Q:1

CODE:

At A215 code the total number of weeks worked in the twelve months prior to interview

---

POINTS TO NOTE:

Accept informants reply to this question.

If period of work is three days or less ignore. If 4-7 days count as one week.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN. 78

SCHEDULE: B

Q: 3D

SUBJECT: Informants currently 'None of these' who are looking after a sick or aged relative.

REFER ALSO TO Q:1

CODE:

At A217 code 1 if looking after a sick or aged relative and code 2 if not looking after a sick or aged relative.

---

POINTS TO NOTE:

A relative for the purpose of this question is a legal or blood relative eg. husband and wife, mother and daughter.

An adopted child is a legal relative.

A foster child is not a legal relative.

A couple who are cohabiting are not considered to be legally related at this question although coded as husband and wife on household schedule.

---

**ADDITIONAL NOTES (give date and reference)**

CODING NOTES

FES. Jan. 78

SCHEDULE: B

Q: 4

SUBJECT: Type of job

REFER ALSO TO Q: 1, 5-21, 22-26, 27-28, 64

CODE:

At A210 code occupation in most remunerative job  
At A211 code industry of most remunerative job  
Subsidiary occupations should be coded 1 at A212 if employee or A214 if self employed.

---

POINTS TO NOTE: See also the notes on Q1

Code A210 should be used for coding the informant's occupation. The code to be entered is based on the OPCS Classification of Occupations, 1970 - and it is the manuscript number written on the left of the page headed "Occupation Unit Groups" which should be used.

Code A211 is for coding industry and this is based on the Standard Industrial Classification (revised 1968) and it is the amended order number written in manuscript for each order in the Classification which should be used.

Where 2 or more jobs are shown at Q4 the rest of the schedule should be checked to ensure that the most remunerative has been coded first. A person should only be coded as having more than one job provided the jobs are held concurrently (ie. the person is or will be paid concurrently). Thus a person who has one job during the week and a second job at week-ends is to be regarded as having two jobs but a person who is working at one job at time of interview but has an arrangement to start a different job at a future date (ie. he is going to change jobs) is not to be regarded as having two jobs.

If it is in the nature of a person's employment to work for more than one employer eg. domestic help, jobbing gardener etc., this should be treated as one job.

---

ADDITIONAL NOTES (give date and reference)

FES. Jan. 78

CODING NOTES CONT'D

Q: 4 (cont'd)

POINTS TO NOTE (CONT'D):

If a part time job has been entered at this question and there are no codes to cover the job, code as though it were a full time job (eg. Territorial Army Officer).

This question must be coded if Q1 is coded 1-4 (unless the informant has not worked before, eg school leaver).

---

ADDITIONAL NOTES (give date and reference)



CODING NOTES

FES, MARCH 73

SCHEDULE: B

Q: 5

SUBJECT: Whether pay date was in last pay period.

REFER ALSO TO Q: 2, 7

CODE:

At A204 code FES week and year in which informant was last paid, using Appendix A.

At A250 code "1" if the date on which the informant was last paid a wage or salary was within the pay period as given at Q7.

---

POINTS TO NOTE:

If the date was not within the last pay period, a check should be made to ensure that an adequate reason is contained within the schedule data - e.g. a reason for absence at Q2. The date of the last wage/salary received sometimes appears to be out of the pay-period at Q7 because of various reasons but in fact is not, some of the reasons are enumerated below:

- 1) The informant was sick on the last pay-day or absent for some other reason. This may include a period of sickness up to 12 months.
- 2) The informant had an advance of pay before going on holiday before last pay date.
- 3) The informant is an employee of an agency and he is not working every week.
- 4) The informant has changed his job and has not yet been paid.
- 5) The informant is a part-time school teacher or school worker.
- 6) The informant had an unpaid holiday before joining a new job or coming back to his job.
- 7) Although wage/salary was actually received in the last pay period details given at Q.5-11 are for an earlier date. This could arise because informant had lost relevant pay slip and given details from earlier one in order to provide best estimate.

---

ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

Considering the situation it may be necessary to change the normal pay-period into actual incidence of pay period. When the informant's last pay or salary period falls within the actual pay-period (when necessary to be found out after adjustment) '1' should be entered at code A250. For example if a respondent works every alternate week then his earnings at alternate weeks should be considered as earnings for two weeks and the actual frequency of earnings as a fortnight.

Any discrepancy in pay dates should be referred to supervisor.

CODING DATE OF LAST PAY

The code to be entered at A204 is a two part four digit code.

The first two digits should be the code for the week in which the day and month of pay date occurred (see Household Schedule Appendix A 'Week Codes'). The third and fourth digits should indicate the year eg. 78, 79.

EXAMPLE

If the date of last pay is given as 31st January 1978 the code to be entered should be 0478.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. Jan. 78

SCHEDULE: B

Q: 6

SUBJECT: Last wage/salary after all deductions

REFER ALSO TO Q: 2, 5, 7-11, 15, 19-21, 22-26, 27, 35, 36A

CODE:

At 303 code the last wage/salary after all deductions

---

POINTS TO NOTE:

The amount of wage or salary entered by the interviewer at code 303 may have to be amended because the period shown at Q7 is not covered by any of the period codes specified in the general instructions.

For a person temporarily (i.e. less than 12 months) not working for any reason, the wage or salary required is the last sum received from any employer whether or not the informant expects to return to the same employer.

Where someone has recently started work at his current job and not yet received any pay the object is to code details of the pay in his current (new) job. The interviewer has been asked to obtain details of the first pay, if this is received during the record keeping period; she may also have recorded details of pay in the last job and what the informant expects to be paid in this one. If she has recorded details of the first pay these should be entered at the codes on page 4. If she has not the budget should be referred for more information. If no more information can be obtained an estimate should be made, based on what the informant expected to receive. If the interviewer has not recorded this, pay details of the informant's previous job should be accepted, and the previous job coded at question 4.

Part/made-up pay - If part pay (i.e. that which is paid by an employer to supplement sickness benefit) is indicated, the details of Q's 6-11 should be accepted and coded without amendment. In all such cases details of usual pay should be entered at Q15; if these details have not been given, usual pay should be taken to be the made-up pay shown at Q6 plus the sickness benefit shown at Q36A (or contributory invalidity pension plus allowance at Q35).

---

ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

Allowances/refunds - See notes on Qs 19 to 21 which explain how the pay details on this page should be adjusted to take account of these.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. Jan. 78

SCHEDULE: B

Q: 7

SUBJECT: Period covered by last wage/salary

[ REFER ALSO TO Q: 5, 6, 8-11

CODE:

The period given is required for the period coding at codes 303,304,305,306, 318,308.

At A213 enter the period code used at code 303.

---

POINTS TO NOTE:

The period given is required for the period coding at codes 303-308 inclusive. Note, however, that the period codes 1, 2, 4 and 5 given at Q7 are not the only codeable periods and if, for example, the period is specified as 3 weeks then period code 3 should be used.

In general, the period given by interviewers should be accepted.

The coding of this question should relate to the actual period and not to the normal one if the two differ. For example, if the interviewer has noted that a person last received 3 weeks wages in 1 week because, say, he was about to start a holiday, the period code should be 3 and not 1. However, periods of less than a week should be coded as "weekly".

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES, Jan. 78

SCHEDULE: B

Q: 8

SUBJECT: Refunds of income tax

[ REFER ALSO TO Q: 5-7, 10, 11, 15.

CODE:

At 304 code the amount refunded

---

POINTS TO NOTE:

[ If a refund is shown at this question it should be accepted unless a tax payment is shown at Q9 when reference should be made to supervisor.

A refund of tax indicates that pay is not normal pay.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. Jan. 78

SCHEDULE: B

Q: 9

SUBJECT: Income tax deducted under PAYE

[ REFER ALSO TO Q: 5-8, 10-11, 15.

CODE: \_\_\_\_\_

At 305 code the amount deducted

---

POINTS TO NOTE:

[ In general the amount of tax shown as deducted should be accepted. However if a tax refund has been shown at Q8 and a deduction is given at this question, then reference should be made to supervisor.

If a tax deduction has not been made but at 9(a) code Yes ... y has been ringed then the pay at Q5-11 is not normal pay.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN. 78

SCHEDULE:B

Q: 9A

SUBJECT: PAYE code

REFER ALSO TO Q:

CODE:

At A242 code PAYE code using a numerical code for alpha suffixes (or prefixes)

At A243 code 1 if PAYE code at A242 is emergency and code 2 if other.

---

POINTS TO NOTE:

PAYE CODES

All employees are given a PAYE code which indicates the earnings on which they do not have to pay tax eg a code number of 220 indicates that tax is not paid on the first £2200 earned in a year.

Each Paye code has a suffix and can have a prefix. All suffixes and prefixes are alpha codes and provide additional information regarding the code number.

It is possible to have an alpha tax code 'NT' which indicates that no tax is payable.

In certain circumstances (eg where a person changes jobs and is unable to inform the new employer of his or her tax number) an emergency code number is used. This emergency code number is the current single persons personal allowance with the suffix L.

---

ADDITIONAL NOTES (give date and reference)



POINTS TO NOTE (CONT'D):CODING P.A.Y.E. CODE

- 1) Convert the alpha suffix (or prefix) to a numerical code from the following table.

<u>SUFFIX</u>	<u>NUMERICAL CODE</u>
L	1
H	2
P	3
T	4
V	5
<u>PREFIX</u>	
D	6
F	7

The alpha code 'NT' should be converted to numerical code 0000.

- 2) Add the numerical code from 1) to the right of PAYE numerical code and enter complete code number in left hand box above code A242

EXAMPLE

Informants PAYE code is given as 250H. From the table above H has a numerical code of 2. The code to be entered at A242 is therefore 2502. The code to be entered at A243 should be 2.

Where a PAYE code number has a prefix it should be referred to supervisor.

EMERGENCY CODE

Any code above the single persons personal allowance code at date of last pay is NOT an emergency code.

---

ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

EMERGENCY CODE (CONT'D)

If the code number is the same as the single persons personal allowance at date of last pay it is to be treated as an emergency code if the informant has tax allowable dependents or expenditure eg. wife (legal) children (own or adopted) mortgage, life assurance, business allowances at Q18.

N.B. If the amount of tax allowable expenditure is small or if the dependent has only recently joined the informant refer to supervisor.

CODE NUMBER NOT KNOWN

A don't know answer is allowed at this question. At A242 code 9999 and at A243 code 2.

There will be no reference back to informants on this question.

Code numbers at this question may be used for wage estimations.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. Jan. 78

SCHEDULE: B

Q: 10

SUBJECT: National Insurance Contribution

[ REFER ALSO TO Q: 5-9, 11.

CODE:

At 306 code the amount deducted as a National Insurance Contribution

---

POINTS TO NOTE:

Details of the contributions and who is liable for them are given in appendices A and B. If the amount at 306 is considerably different from the amount expected from the appendices the budget should be referred to supervisor.

Where an informant has two or more jobs as an employee, National Insurance contributions (as an employed person) may appear, and can be accepted, at this question and at Q25.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. Jan. 78

SCHEDULE:B

q: 11

SUBJECT: Other deductions from pay

REFER ALSO TO Q: 5-10

CODE:

At 318 code the total of deductions for superannuation, private pensions and Widows and Orphans Insurance (not charity).

At 308 code the total sum for all other deductions at this question.

---

POINTS TO NOTE:

In addition to coding, as set out above, unless the informant is temporarily off work and not being paid at the time of interview (see (f) below) the deductions entered at code 308 should also be entered and coded at the appropriate places on the A schedule or the record books. (However deductions coded at code 318 are not transferred). The following points should be noted:

- a) Any items transferred to the A schedule should be coded as instructed at the relevant questions.
- b) Items transferred to the record books should be entered on page 5 of the books. If pay is received weekly, the item should be entered in each book; if pay is received for any other period then the weekly equivalent should be entered in each record book.
- c) Care must be taken to avoid duplications and if the informant has already entered an amount in the record books which was a deduction from pay, the item should not be entered again in the record book.
- d) If the informant has given the total amount of deductions and what items this covers but has not been able to apportion the amount as between the items, the proportions should be estimated as realistically as possible; e.g. if an amount covered superannuation and firm's sports club, most of the deduction is almost certainly for superannuation and only say 2p-10p per week is likely for the sports club.

---

ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

If there is no basis for an estimate of this kind (e.g. 10p to cover charity donation and sick club contribution) then simply divide the amount equally between the items. Where nature of deductions is not known code as 799.

- e) It may be that a particular deduction is not made from every payment of wage or salary. An example of this could be an insurance premium deducted quarterly although the pay period is monthly e.g. the deduction is made from one payment in three.

These circumstances will usually only be apparent from the interviewers notes at Q11.

1. If the deduction is entered at Q11 it must be accepted and not apportioned so that it is spread over all pay periods.
2. If the deduction is not entered at Q11 but an interviewer's note shows that such a situation exists a proportion of the deduction must not be entered at Q11.
3. In case (1) the amounts transferred to page 5 of each D book should be the weekly equivalent of the deduction, worked out on the basis of the period covered by the deduction (e.g. in the above example the quarterly insurance premium should be divided by 13).

In case (2) no amounts should be transferred to the D books.

- f) If the informant is temporarily off work and not being paid at the time of interview - e.g. unemployed or no code 1 at A250, deductions at Q11 should not be transferred.

N.B. The gross salary should be used as a check on Qs 6-11.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN. 78

SCHEDULE:B

Q:12

SUBJECT: Hours worked for last pay where the pay covered a week

REFER ALSO TO Q: 5-11, 14, 15, 16

CODE: \_\_\_\_\_

At A216 code the number of hours

---

POINTS TO NOTE:

This question relates to paid hours worked. Meal intervals should not be included, nor should unpaid overtime.

The number of hours worked as paid overtime should be included. This is not necessarily the number of hours pay received for it; thus one hour paid at time and a half should only count as one hour.

Working hours at this question and at Q's 13 and 14 should include any paid hours (except meal breaks) away from work because of holiday or sickness.

Where necessary the hours given at this question and Q's 13 and 14 should be rounded as follows

- 1)  $\frac{1}{2}$  hours should be rounded off to the nearest even hour.
- 2) fractions should be rounded off to the nearest whole number.

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**ADDITIONAL NOTES (give date and reference)**

CODING NOTES

FES. Jan. 78 \_\_\_\_\_

SCHEDULE: B

Q: 13 \_\_\_\_\_

SUBJECT: Weekly hours worked for last pay where pay covered a different period than a week.

REFER ALSO TO Q: 5-11, 14, 15, 16

CODE: \_\_\_\_\_

At A218 code the number of hours

---

POINTS TO NOTE:

See notes at Q12

Where possible it should be ensured that the number of hours worked per week has been given and not the total hours for the period covered by the pay.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. Jan. 78

SCHEDULE: B

Q: 14 (a) & (b)

[ SUBJECT: Paid overtime hours per week included in hours at Q12 or Q13  
Hours worked (including paid overtime) usually in a week.

REFER ALSO TO Q: 5-11, 12, 13, 15, 16

CODE:

[ At A219 code the number of hours paid overtime per week included at Q12 or Q13  
At A220 code the number of hours when this is possible (see below).  
At A234 code "1" when it is not possible to enter the number of hours.

---

POINTS TO NOTE:

See notes at Q12

Q14(b)

In some interviews it will not have been possible for the informant to answer this question because he has no usual hours of work (e.g. professional, casual or seasonal workers) and in these cases a "1" should be entered at A234.

In some occupations, persons are permanently on call so that hours of work at Q's 12-14 are not meaningful: again, in these circumstances a "1" should be entered at code A234.

If hours vary but within a regular pattern (e.g. 40 hours one week and 48 the next) the average weekly hours (ie 44) should be coded at code A220.

Q14 (a)

At this question only paid overtime hours per week are required.

Where an informant is paid for a period other than a week adjustment may be required to arrive at a weekly figure, ie.

- a) If two weeks overtime is given divide by two to obtain average weekly overtime.
- b) If four weeks overtime is given divide by four to obtain average weekly overtime.
- c) If calendar monthly overtime is given calculate the number of working days in the month ending at or near the last pay date and take from this five parts then apportion overtime accordingly.

---

ADDITIONAL NOTES (give date and reference)



POINTS TO NOTE (CONT'D):

EXAMPLE

Paid overtime in calendar month = 63 hours.

Number of working days in calendar month = 21

Overtime per week =  $\frac{5}{21}$  x 63 = 15 hours.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. Jan. 78

SCHEDULE: B

Q: 15

SUBJECT: Usual wage/salary

REFER ALSO TO Q: 5-14, 16

CODE:

At A254 code "1" if the wage/salary mentioned at Q6 is usually received (i.e. "Yes .... I" has been answered).

At 329 code usual net pay (if A254 not coded "1")

At 315 code usual gross pay (if A254 not coded "1")

---

POINTS TO NOTE:

1. The term "usually receive" in this context is, of course, subjective and the answer to the question will depend largely on what the informant understands the term "usual" to mean. In general the informant's answer should be accepted without question. However in cases where it is in the nature of the employment to receive for a number of weeks each year a different rate of pay than for the other weeks of the year, then an average weekly (monthly, etc.) pay should be calculated at Q15 based on one year's income. The most common examples of this are ancillary workers at educational institutions (e.g. school meals attendants) who receive 41 weeks full pay and 11 weeks part pay. Another case in point is a supply teacher who usually receives a higher rate of pay than ordinary teachers whilst working but no pay at all in the holidays. The circumstances of these cases are normally only apparent through an interviewer's note on the schedule: however, if there is no such note and Q15 has been answered unequivocally, then that answer should be accepted and no attempt made to adjust the average pay at Q15.
2. However if the interviewer appears to have entered the "basic pay" at Q15 the budget should be queried.

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ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

- 3. If the interviewer has only shown the net figure, then this, together with the calculated tax payable and National Insurance contributions and any other standard deductions shown at Q11 should be used by supervisor to obtain an estimated gross figure.

Similarly, if only the gross figure has been given, then this minus the calculated tax payable and National Insurance contributions and any other standard deductions at Q11, should be used by supervisor to obtain an estimated net figure.

The following points are important when estimating these figures.

- a) If PAYE code is available this should be used to calculate tax payable. If it is not available then it should be estimated by adding together personal allowances, mortgage payments, etc. (See current Daily Mail tax guide PLUS any amendments arising from later legislation).
- b) In assessing the tax-liability all taxable gross incomes should be added together. From this grand total of gross incomes all tax allowances should be deducted.

The tax liability will then be calculated on the basis of current tax rates.

- c) Any tax paid at source or direct to Inland Revenue (as shown at other parts of the schedule) should be subtracted from the total tax payable, and it is the remainder which should be used for estimating the gross (or net) figure at Codes 315 or 329. If the income shown is a net figure instead of gross amount, an allowance will have to be made in the calculation of the gross amount.
- d) National Insurance contributions vary with income and the appropriate rate for the usual income must be used.

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ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN. 78

SCHEDULE: B

Q: 16

SUBJECT: Occasional additions to pay

REFER ALSO TO Q: 5-15

CODE:

At 330 code the net annual amount of any occasional additions to pay  
At 312 code the gross annual amount of any occasional additions to pay

---

POINTS TO NOTE:

The amount shown at this question should be actual money income (e.g. cash, cheques, bank credit, G.P.O. payment orders): therefore such entries as the cash value of vouchers issued to spend in shops, shares in the company, and any income in kind, should be deleted. It is not intended at this question to include any windfall income and therefore income coded here must have some periodicity and expectancy associated with it even though this may be only once a year or conceivably even longer.

Interviewers have been instructed to ask informants whether any bonus, commission etc., has been included in the usual/average pay at Q15. The nature of the answer recorded at the right hand corner of the box below Q16(a) will provide a check for the inclusion or exclusion of bonus, commission etc. regularly or frequently received. Bonus, commission, etc., received on a regular and frequent basis, such as with every other pay, should properly have been included with details of usual/average pay at Q15. However, if at Q16(a) it is shown that such a bonus has not been included at Q15, there is no need to re-code Q15:

Where it is shown at Q16(a) that a bonus has been included at Q15 then that bonus should be ignored in the coding of Q16.

To code Q16 the following procedure should be used:-

- a) If the bonus was meant for a part of the year only, then calculate the total amount of bonus that the informant would have earned for the whole year.

---

ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

- b) If the informant was paying any income tax as would appear from Qs9 or 65 then the tax should be assessed (if the bonus shown was before tax) according to the current rate of tax. If on the other hand the bonus was net of income tax then the gross amount of bonus should be calculated from the following formula (for basic tax rate)

$$\text{NET BONUS} \times \frac{100}{100 - \text{CURRENT RATE OF TAX.}}$$

- c) If it appears that the informant is not paying any income tax at Q's 9 or 65, then the total gross bonus for the whole year should be added on to the gross earnings for the year. Income tax should be assessed on the total of these amounts and this tax deducted from the gross bonus in 312 to give the net bonus to be coded at 330.
- d) If the informant does not know whether the amount of bonus is net or gross, an assessment should be made based on tax liability, tax paid, occupation, industry, etc., of whether it is likely that tax would be payable or not and also, if it is likely that tax would be payable, whether the amount of bonus shown is net or gross. All such cases should be referred to supervisor.

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ADDITIONAL NOTES (give date and reference)

CODING NOTES

FEB. JAN. 78

SCHEDULE: B

Q: 17

SUBJECT: Luncheon vouchers, free meals and other free food received from employer in main job.

[ REFER ALSO TO Q: 1, 2

CODE:

[ At 355 enter total value of luncheon vouchers received in last seven days  
At 316 enter total value of luncheon vouchers used in last seven days  
At 317 enter total imputed value of free meals supplied in last seven days  
At 320 enter total imputed value of other free food supplied in the previous month.

---

POINTS TO NOTE:

[ APPLIES ONLY TO THOSE CURRENTLY EMPLOYED OR WHO HAVE BEEN UNEMPLOYED THIRTEEN WEEKS OR LESS.

- (a) Luncheon Vouchers This refers only to free vouchers supplied by the informant's employer. Total value of vouchers received in the last seven days should be entered at code 355. Total value of vouchers used in last seven days should be entered at code 316.
- (b) Meals supplied free The total imputed value of the meals should be entered at code 317 even if the actual value of the meal has been given; the current values to be used in calculating the total imputed value are shown in Appendix 1. The first five meals should be valued at a higher rate and the remainder at the lower rate; all meals described as tea or breakfast should be valued at the lower rate.

Any free meals to resident employees such as au pair girls or farm workers should be deleted from this question.

- (c) Other food supplied free The total imputed value of other foods (including milk and potatoes) in the last month should be entered at code 320. If imputed value not available enter the estimated retail value.

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**ADDITIONAL NOTES (give date and reference)**

POINTS TO NOTE (CONT'D):

APPENDIX I

Current Imputed Value of Benefits in Kind Obtained from Employers

As these values are liable to change from time to time, space has been provided for entering changed values.

Commodity	Imputed Value						
	As at Jan 78	Changed	Date	Changed	Date	Changed	Date
Meals	Higher Value						
	a meal						
	Lower Value						
	a meal						
Potatoes	per ton						
Bacon	each						
Pigs	each						
Piglets	each						
Coal	per ton						
Milk -	per gallon						
Eggs -	per dozen						

CODING NOTES

FES. Jan. 78

SCHEDULE: B

Q: 18

SUBJECT: Amount allowed for tax relief to employees for work expenses

[ REFER ALSO TO Q: 1, 2.

CODE:

At 370 code the total amount entered in the grid.

---

POINTS TO NOTE:

[ APPLIES ONLY TO THOSE CURRENTLY EMPLOYED OR WHO HAVE BEEN UNEMPLOYED THIRTEEN WEEKS OR LESS.

The amounts shown should not be used to amend any entries in the budget, except when tax relief for car expenses is noted. In that case

- (a) the amount shown should be transferred to Q20 as a "fixed allowance" and used to abate car expenditure.
- (b) the budget should be sent to the R.O. in order that income tax and net wage can be amended i.e. tax allowance will be reduced, tax increased and net wage reduced.
- (c) the tax relief for car expenses should not be included in the total entered at 370.

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ADDITIONAL NOTES (give date and reference)



CODING NOTES

FES. JAN. 78

SCHEDULE:

Q: 19-21 GENERAL  
NOTES

SUBJECT: Refunds and allowances received in connection with the most remunerative job, where this is a job as an employee.

[ REFER ALSO TO Q: 1, 2, Q1 on page 18 of the D schedule & Codes 248-254 on 'A' schedule.

CODE: \_\_\_\_\_

The amounts given at these questions are not entered at any codes but are used to adjust entries at certain codes in the A and B schedules, and in the D books.

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POINTS TO NOTE:

[ APPLIES ONLY TO THOSE CURRENTLY WORKING OR WHO HAVE BEEN UNEMPLOYED FOR THIRTEEN WEEKS OR LESS.

PURPOSE

These questions have three purposes:

1. to edit business expenditure out of the A (and in some cases D) schedules,
2. to make it possible to adjust the pay details on page 4 and Q15 on the B schedule,
  - (a) so that they do not contain refunds/allowances for business expenses
  - (b) so that Q15 gives the usual net and gross pay including the average amount of private (non-business) expenses refunded by (or covered by an allowance from) the employer - if this gives a different net and gross from the amounts on page 4. However the pay on page 4 should not be altered to include private expenses refunded/allowed if it doesn't do so already i.e. the last pay on page 4 should be as stated by informant in regard to private expenses refunded/allowed.
- [ 3. to show at codes 248-254 on page 21 of 'A' schedule the amount of business expenditure deleted.

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ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):DISTINGUISHING BUSINESS AND PRIVATE EXPENSES

Rules are needed to decide when an allowance or refund covers business expenses and when it is for private expenses. The following general rules apply for jobs as an employee (but not for self-employed jobs). Their detailed application is dealt with in the notes on the individual questions

1. Car expenses refunded (or covered by an allowance) always count as business expenses.
2. Telephone expenses refunded (or covered by an allowance) always count as business expenses.
3. Expenditure (other than telephone expenditure) referred to at Q19, incurred on the sample address and refunded (or covered by an allowance) counts as business expenditure if part of the rateable unit is used for business - so long as the amount of the refund/allowance is not disproportionate. Where the rateable unit is not used for business, expenditure covered by a refund/allowance counts as private.
4. Expenditure on lodgings refunded (or covered by an allowance), when it is for a member of the household who has to live away from the household some of the week on business, counts as business expenditure (but be careful that the person is at the sampled address enough to be a member of the household).
5. Expenditure on transport (other than on cars) refunded, or covered by an allowance, counts as business expenditure if it is for travelling on the job, or for getting to work where the nature of the job is such that the place of work varies (as in the building trade), however, if it is for getting to work otherwise, it counts as private expenditure.
6. Meal allowances are private unless they are only received occasionally, in which case they count as refunds of business expenditure.
7. Other items refunded (covered by an allowance) count as business expenditure if they could be used in connection with the informant's work.

In general whether an amount covered by a refund/allowance counts as business or private expenditure depends on the type of expenditure. It does not depend on the regularity of the refund/allowance.

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ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):AMENDING DETAILS OF PAY AND EXPENDITUREA. General

A very important feature of Qs 19-21 is that they ask for two amounts of money in connection with each refund/allowance:

- i) an average amount refunded (or paid as an allowance): 19(a), 20A(a1), 21(b).
- ii) the amount refunded (or paid as an allowance) included in the amount quoted as gross pay after Q11: 19(b1), 20A(a3) (1), 20B(b2) (1), 21(c1).

In the case of Q21 the amount refunded (or paid as an allowance) included at Q15(a) is also given at (d1).

These amounts should be treated differently in amending the schedules (see below).

B. Amending Details of Pay

1. Where it is noted at Q19-20 that a refund/allowance covering a business expense has been included in the gross pay on page 4.
  - a) The amount included in the gross pay should be deducted from both the gross and the net pay on page 4.
  - b) If details of usual pay have been given at Q15, the "average" amount refunded (paid as an allowance) should be brought to the same time period and subtracted from both the net and gross amounts at Q15.
2. Where it is noted at Q19-20 that a refund/allowance covering private expenditure has not been included in the gross pay on page 4, the pay on page 4 should not be amended. However the entry at Q15 should be adjusted as follows:
  - a) If '1' has been ringed at Q15 the average amount of refund/allowance should be added to the gross and net pay on page 4 (after bringing it to the same period if necessary) and the resulting adjusted gross and net pay should be entered at Q15.
  - b) If '1' has not been ringed at Q15 the average amount of refund/allowance (brought to the same period if necessary) should generally be added to both the net and gross figures entered by the interviewer at Q15.
3. In the case of refunds/allowances reported at Q21, Q15 should be amended according to the information given at Q21(d). The answers on page 4 should still be dealt with as described in notes 1 & 2 above.

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ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

These rules have implicitly assumed that refunds/allowances that have to be added to or taken from pay are not taxed - which means that the same amounts can be added to, or taken from, the gross and the net pay. If the interviewer has noted that a refund/allowance is taxed or that its gross and net value are different the budget should be referred.

Examples

- a) A monthly paid employee gets £10 allowance per quarter for telephone expenses, and his last gross pay included £9.50 telephone allowance. His pay at page 4 is £300 before deductions, £200 after; his usual pay is £250 before deductions; £170 after. Then the gross and net at page 4 should be altered to £290.50 and £190.50, and the gross and net at Q15 should be altered to £246.67 and £166.67.
- b) An employee's monthly pay is given as £200 gross and £140 net on page 4 and code 1 is ringed at Q15. His gross pay did not include an allowance of £20 a month towards renting the sampled address, which is not used for business. His pay figures on page 4 should not be altered, however an entry should be made at Q15 of £220 gross, £160 net, per month.

C. Amending Expenditure Recorded in the A Schedule

The "average" amount refunded (or paid as an allowance) at Qs 19-21 should be used for this. The amount included in the last gross pay does not matter here.

If the refund/allowance covers private expenditure no action should be taken.

If the refund/allowance covers business expenditure the amount, brought to the same time period, should be deducted from the entry in the A Schedule.

Example A manager received £3 per month telephone allowance. His last quarterly phone bill came to £20. The abated amount to enter at Q29 (A Schedule) is £11 per quarter.

D. Amending Expenditure Recorded in the D books

In general the information recorded at Qs 19-21 should not be used to abate D schedule items, which should be abated using Q1 on page 18 of the D books. However

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ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

1. Refunds/allowances for car expenses and for slot meter payments are an exception to this rule - see notes on Qs 19 and 20.
2. Entries at Q21 may suggest that expenses recorded in the D book are in fact business expenses for which the informant gets an allowance or which he will have refunded - even though no entry is made on page 18 of the D schedules. These cases should be queried.

E. Recording deleted amounts

All deleted business expenditure should be entered at codes 248-254 on page 21 of 'A' schedule.

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ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. January 78

SCHEDULE: B

Q:19

SUBJECT: Refunds and allowances for "household expenditure" received in connection with the most remunerative job, where this is a job as an employee.

[ REFER ALSO TO Q: 1 page 18 (D schedule), Qs 13,14,49 & codes 248-254

CODE: The amounts given here are used to adjust entries at certain codes in the A and B schedules, and in the D books.

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POINTS TO NOTE:

See the general notes on Qs 19-21.

The following refunds/allowances should be treated as being for business expenditure:

1. refunds/allowances for telephone expenditure
2. refunds/allowances for expenditure on lodgings for a household member who has to be away from the sampled address for some of the week in connection with his work, if mentioned at this question (but remember (i) to be careful that the informant really is a member of the household (ii) an entry at this question should not be used directly to abate D book expenditure).
3. help with items of "household expenditure" (other than phones) for the sampled address if part of the household's share of the rateable unit described at Q49 (A schedule) is used for business (see Qs 13 and 14 A schedule). In that case work out what percentage of rooms are used for business, counting a room partly used for business as half a room used for business. (For this purpose "rooms" means rooms occupied by the household as defined in the notes on Q49 A schedule). We would expect the refund to cover roughly this percentage of expenditure on the item. Then work out the percentage by which expenditure on the item would be reduced if it were abated by the amount given at Q19(a). If this percentage is within 10% of the "expected percentage" abate by the amount given at Q19(a). If it is not within 10% the budget should be referred. (e.g. Suppose the "expected percentage" is 30%, then the item should be abated

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ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

by the amount at Q19(a) if this leads to a reduction in expenditure on the item of anything between 20% and 40% inclusive. Otherwise the budget should be referred to supervisor)

Where expenditure on rates (or rent including rates) is abated the rateable value should be abated by the same proportion.

Where none of the household's share of the rateable unit is used for business, amounts refunded or covered by an allowance (for items other than phones) should be treated as being for private expenditure.

Please note the following points:

- (a) Subsidised Rents: Where an employee is paying a subsidised (i.e. reduced) rent, there is no need to amend either the rent at Q17 A schedule, or the wage/salary at Qs 6 and 15 B schedule.
- (b) If a rent allowance is being paid in respect of an accommodation which is owner-occupied, the tenancy should still be regarded as owner-occupied.

Example

An owner-occupier has a house with an RV of £200. It has 10 rooms (of the types indicated in note 3 above). He pays £100 rates (not including water rates) per year and £40 a month on a mortgage. At Q19(a) it is noted that he has allowances from his employer of £2 a month for his rates and £10 a month for his mortgage. At Q19(b1) it is noted that these amounts were included in his last pay.

(i) If no rooms in his house are used for business these allowances are treated as refunds of private expenditure and no action should be taken.

(ii) However, if 2 rooms (say) are used for business these allowances should be treated as refunds of business expenditure. The "expected percentage" is 20% ( $2/10 \times 100\%$ ). If the payments were abated by the amounts at Q19(a) the reduction would be by 24% for the rates and 25% for the mortgage. As these amounts are within 10% of the "expected percentage" they need not be referred and should be used to abate the rates and mortgage respectively. Thus the abated rates payment will be £76 (£100 - £24) a year and the abated mortgage payment will be £30 a year. Since the rates payment has been abated by 24% the RV must be as well, so the RV at Q49 becomes £152. Since the allowances now count as refunds of business expenditure they must not be included in the informant's pay details - which should be adjusted in the way described in the general notes on Q19-21.

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ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

Gas, Electricity and Telephone

Where gas or electricity is paid by slot meter the D book entries should be abated on the basis of the entry at this question (provided abatement is indicated by above rules), not on the basis of page 18 in the D book. The two weeks record keeping should be taken together when abating. Any rebates entered at Q27A on the A schedule should also be abated in the same proportion as the slot meter payments. In the case of telephones, amounts at this question should be used to abate entries at Q29 and 30 (where accepted at Q30 by coders) on the A schedule. D book entries concerning telephones should be abated on the basis of amounts given at page 18 of the D books.

Garages

Where the interviewer has noted that the informant receives a refund/allowance covering rent or rates on his accommodation, this should not be taken to refer to rent or rates on a garage unless they are paid in with those for the sampled address.

[ Recording deleted business expenditure

All expenditure deleted as business expenditure should be entered at codes 248-254 on page 21 of 'A' schedule.

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ADDITIONAL NOTES (give date and reference)



CODING NOTES

FEB. JAN. 78

SCHEDULE: B

Q: 20 A & B

SUBJECT: Refunds/allowances for motoring expenses in connection with the most remunerative job, where this is a job as an employee.

[ REFER ALSO TO Q: 34, 34B, 42 A schedule, Q1 on page 18 of D books & codes 248-254 A schedule.

CODE:

[ The amounts given at these questions are used to adjust entries in the A, B, and D, schedules

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POINTS TO NOTE:

See the general notes on questions 19-21

Motoring expenses refunded, or covered by an allowance, always count as business expenses.

Fixed and Mileage Allowances

For the purposes of abatement these are taken to cover:

Petrol & motor oil	Depreciation
Road fund tax (net)	Rent & rates of a garage, where these are paid separately unless the interviewer has noted that the garage is used solely by other members of the household. (If two or more members of the household receive motoring allowances which would go towards the rent/rates of a garage, the payment at Q15 A schedule should be split between them for abatement purposes).
Insurance	
Maintenance	
Repairs	Other motoring expenses coded 549 in the record books.

A rule is needed to decide how the allowance should be divided between the different items for the purposes of abatement. This is done by the "car sheet" calculations in which all motoring expenditure is brought to an annual basis. In the case of entries in the D books this is done by multiplying the fortnight's expenditure by 26. The average allowance entered at Q20A (a1) is also brought to an annual basis and the following percentage is calculated.

---

$$\frac{\text{average annual allowance}}{\text{estimated annual expenditure on items covered}} \times 100 \%$$

---

ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

This percentage is used to abate the items on the A and D schedules covered by the allowance.

In making this calculation the following points should be noted:

1. the expenditure used in the calculation should be that in the informant's own D book, and the entries specifically referring to him in the A schedule (but see the note above about garages).
2. If the informant has not recorded purchasing any petrol in the D books the budget should be queried.
3. Repairs should be included only if they appear in the D schedule. If they do appear, multiply expenditure in the two weeks record period by 26 to obtain an estimate of annual expenditure on repairs.
4. Depreciation should be taken as the cost of the vehicle (after deduction for trade-in) at Q35. A schedule as defined in the footnote at that question, for a vehicle purchased for cash or informal loan (ie a loan which doesn't count as 1-5 at Q40 A schedule; or as the annual repayments plus four times the downpayment for a vehicle being purchased at Q42 A schedule.

Where an entry is made on page 18 of the D schedules (in the case of Fixed and Mileage Allowances)

In these cases abatement of the D schedule motoring expenses should still be on The basis of Q20 B-schedule, NOT page 18 D schedule. However in the case of fixed allowances if the amount at page 18 is different from the fixed weekly amount the budget should be queried.

Where an entry at page 18 D schedule covers both (fixed or mileage) motoring expenses and some other expenditure without saying how much is for each, then the motoring expenses should be abated as outlined above. The amount abated for motoring expenses in that week's D schedule should be taken from the amount at page 18 and the remainder should be used to abate the other types of expense.

Refunds for Particular Expenses

Where it is noted at Q20B that the allowance takes this form the schedules are abated in a different way. The "car sheet" calculations are not used.

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ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

D schedule entries should be abated by the amounts entered at page 18. The information at Q20 should not be used unless it suggests that some D item is a refundable business expense although no entry has been made at page 18. In that case the budget should be queried.

A schedule entries - if Y is ringed for road fund tax or insurance the entries for them at Q34 (A schedule) should be abated by 1/3. For other expenses recorded on the A schedule the budget should be referred unless the interviewer has noted what proportion is refunded.

Where the informant both has a fixed or mileage allowance and gets refunds for particular expenses.

The particular expenses should be abated first and the "car sheet" calculations should then be applied to the motoring expenditure remaining after this initial abatement.

Where there is a refund of vehicle licence at Q34B A schedule the refund should be abated by the same proportion as vehicle licence payment.

Monthly accounts

Where petrol or other motoring expenses are paid for by monthly account (including credit card) the payment should be treated as normal D or A schedule item when making car sheet calculations i.e. grossed up by a factor of 26.

Recording deleted business expenditure

All expenditure deleted as business expenditure should be entered at codes 248-254 on page 21 of A schedule.

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ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN. 78

SCHEDULE: B

Q: 21

SUBJECT: Other refunds or allowances received in connection with the most remunerative job, where this is a job as an employee.

[ REFER ALSO TO Q: 19, 20 (B schedule), Q1 page 18 D schedule & codes 248-254  
A schedule

CODE:

The amounts given at these questions are used to adjust entries at certain codes in the A and B schedules.

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POINTS TO NOTE:

See the general notes on questions 19-21.

The purpose of this question is to make it possible to adjust A schedule entries and pay details for allowances/refunds not covered by Qs 19 and 20.

Entries at this question should not be used to abate D book items. However they may suggest that certain D entries are in fact business expenses which are refunded or covered by an allowance, even though no entry has been made at page 18 of the D book. In that case the budget should be queried.

Meal allowances

If an allowance for meals is recorded here treat as private expenditure unless the interviewer has recorded that it is only received occasionally when it should be treated as business expenditure and the D books abated on the basis of information at p18 D schedule.

Where the allowance is treated as one for private expenditure, the D books should not be abated, but refer the budget if there is an entry at p.18 D schedule relating to meal expenses.

Refunds/allowances for expenditure on lodgings: see the paragraph relating to this at Q19. These allowances may also be recorded at this question.

---

ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

[ Recording deleted business expenditure

Expenditure deleted as business expenditure should be totalled for whole household and entered at codes 248-254 on page 21 of A schedule.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. Jan. 78

SCHEDULE: B

Q: 22-25

SUBJECT: Subsidiary job(s) as an employee

REFER ALSO TO Q: 1, 4-21, 26, 27, 28

CODE:

1. At A255 code "1" if the last pay is in the current pay period
  2. At 309 code the last pay after all deductions
  3. At 310 code any tax deducted
  4. At 311 code any National Insurance contribution paid
  5. At 314 code any deduction shown at Q25 except contributions for superannuation, Private Pension or Widows and Orphans Insurance, tax or National Insurance.
  6. At 319 code contributions for superannuation, Private Pensions and Widows and Orphans Insurance.
- 

POINTS TO NOTE:

1. These questions are essentially replicas of Qs 5-11, but are for coding details of a subsidiary job where this is held as an employee
2. A "1" should be entered at code A255 if the last wage or salary was paid within the period shown at Q24.
3. The amount shown at Q23 should be compared with the amount shown at Q6 (or Q27 if the main is as a self-employed person), and if the amount shown at Q23 is greater (i.e. the subsidiary job is more remunerative) for the equivalent period, then the details recorded at Qs 22-26 should be transferred to Qs 5-21 and the details recorded at Qs 5-21 (if applicable) should be transferred to Qs 22-26. The details at Q4(a) and Q4(b) should also be changed.

Also the coding at Q1 (if the most remunerative job had previously been shown as self-employed) should be changed from "2" to "1".

4. Comments regarding period at Q24 are exactly the same as those already given against Q.7.
  5. P.A.Y.E. tax and National Insurance contributions may or may not be entered at Q25. If they are, the coding principles are exactly the same as at Qs 9 and 10 (see previous instructions). However, the tax deduction should be entered at code 310, and the National Insurance contribution at code 311.
- 

ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

6. Any other deduction shown at Q25 with the exception of superannuation, Private Pension or Widows and Orphans Insurance should be entered at code 314. These amounts should also be transferred to other parts of the schedules or record books as indicated in the instructions for Q11.

Superannuation, Private Pensions and Widows and Orphans Insurance should be entered at code 319.

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ADDITIONAL NOTES (give date and reference)

CODING NOTES

FEB. JAN. 78

SCHEDULE: B

Q: 26

SUBJECT: Refunds and allowances received in connection with subsidiary jobs as an employee.

[ REFER ALSO TO Q: 1 on page 18 of the D schedule, codes 248-254 'A' schedule.

CODE:

The amounts given at these questions are used to adjust entries at certain codes in the A and B schedules, and in the D books.

---

POINTS TO NOTE:

This question is used

1. to edit business expenditure out of the A (and in some cases D) schedules,
2. to adjust the net and gross pay for subsidiary jobs as an employee so that it does not contain refunds/allowances for business expenses.

If the pay last received includes an allowance/refund for private expenses it should be accepted as it stands. However it should not be altered to include private expenses refunded/allowed if it does not do so already.  
i.e. ENTRIES AT THIS QUESTION REFERRING TO ALLOWANCES/REFUNDS FOR PRIVATE EXPENSES CAN BE IGNORED.

When abating entries in the A (and D) schedules, entries at this question should be treated in the same way as comparable entries at questions 19, 20 and 21.

[ Recording deleted business expenditure

All expenditure deleted as business expenditure should be entered at codes 248-254 on page 21 of 'A' schedule.

---

ADDITIONAL NOTES (give date and reference)



CODING NOTES

FES. MARCH 78

SCHEDULE:B

Q: 27

SUBJECT: Income from self-employment

REFER ALSO TO Q: 1 & 4.

CODE:

1. At 326 code net profit from the main self-employed job on an annual or annual equivalent basis (NB Maximum value to be entered = £8340).
  2. At 307 code net loss from the main self-employed job on an annual or annual equivalent basis.
  3. At 327 code the value of self-supplied goods recorded in the two weeks' record keeping.
  4. At 328 code net profit from any subsidiary self-employed job on an annual or annual equivalent basis.
  5. At 313 code net profit received so far from the main self-employed job if the informant started it less than a year before interview.
  6. At A226 code the date of the start of the most recent period for which figures are available.
  7. At 227 code the date of the end of the most recent period for which figures are available.
  8. At 364 code annual equivalent withdrawals from business for own use (enter code 8)
  9. At A203 code 1 or 2 according to the hours the informant works.
- 

POINTS TO NOTE

1. Code 326 The following points should be noted.
    - A. If a figure for net annual profit has been entered at part (a), then this is the amount which should be coded. In this connection the following points are relevant:
      - (a) Only an annual figure or an annual equivalent should be coded: thus if the informant has only been in business for a few months, the net profit for those months should be grossed up to an annual equivalent and this should be coded. See note over page regarding maximum value acceptable.
      - (b) Profits ploughed back into the business should be included in the amount at code 326.
      - (c) If a loss has been sustained over the last 12 months, code 326 should be left blank.
- 

ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

- (d) If the question relates to a club agent, etc., who has not received any income from this source in the last 12 months, all reference to the person being self-employed should be deleted - i.e. at Qs. 1, 4 and 27.
- B. If any partners' shares have been included in the net profit figure given at part (a), the amount will be shown at part (a1) (i) and (l). Such an amount should be deducted from the figure shown at part (a) before it is coded.
- C. Part (b) is asked of all informants whether or not part (a) is answered. If part (a) has not been answered the amount taken out of the business for the informant's own use should be grossed up to obtain an annual figure, and it is this, plus any residual net profit shown at part (b3) which should be entered at code 326. If part (a) has been answered see code 364.
- D. If the informant was unable to answer part (a) and part (b), part (c) will have been asked and an estimate of annual net profit will have to be made, based on any known, (or estimated), information about profit margins for that type of enterprise, and the level of expenditure as recorded in the informant's and his dependents' record books together with personal overheads recorded on the A schedule, such as rates, electricity, insurance, etc.

N.B. The annual value should normally be entered at 326 and period code 8 entered beside the code 326. However due to the computers limitations the maximum value it can accept at this question is £8340.00. If annual income is above this value enter a smaller period value e.g. 6 months or 3 months income.

2. Code 307 If the informant has made a loss on his main self-employed job the amount of the loss should be entered at code 307. A loss might be given at 27(a) or, if DK is ringed at (a), worked out from the answers to the subsequent questions.
3. Code 327 Self Supply Goods Persons in their own business often supply themselves with produce from their own shop, farm, etc. They should have noted these items and given values for them in their record book. The total value for all such items (unless the equivalent cost was put in the till) should be entered at code 327 on the B schedule of the owner of the business only. If a husband or wife both supply themselves with produce from their shop, the value of these items should be combined and entered at code 327 in the same proportion as profit is shared.

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ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

4. Code 328 If the informant has two self-employed jobs, the interviewer should have recorded details of the less remunerative in the margin of the page. The net profit on an annual or annual equivalent basis (i.e. the same basis as code 326) from the subsidiary job should be entered at code 328 with period code 8 pre-printed. It therefore follows that where there are only 2 self-employed jobs the amount coded at 328 can never be more than the amount coded at 326. A check should also be made that details of the more remunerative job have been entered at codes A210 and A211 at Q4 and details of the less remunerative job at code A214.

Note that if there is only one self-employed job but this is subsidiary to an employee job, the income from it should be recorded at code 326 and not 328.

5. Code 313 If the informant has been working at his main self-employed job for twelve months or more nothing should be entered at this code. However if the informant started the job less than 12 months ago the amount earned as profit since he started should be entered. If the informant has answered (b) or (c) the answers should be used to estimate this amount.
6. Code A226 Use the standard frame to code starting date of the most recent period for which figures are available. These may be given at (a) (i), (b3) (i) or (c) (i). Leave blank if coded DK.
7. Code A227 Use the standard frame to code ending date of the most recent period for which figures are available. These may be given at (a) (i), (b3) (i) or (c) (i). Leave blank if coded DK.
8. Code 364 Enter annual equivalent of withdrawals from business for own use. This amount is given at (b1) for those answering (a) and also for those answering at (b). Leave blank if coded DK. Enter code 8 beside code 364. N.B. There should be an entry here for those answering parts (a) and/or (b)
9. Code A203  
One self-employed job only

More than 30 hours per week - code 10  
30 hours a week or less - code 20

## Two or more self-employed jobs.

Main job: more than 30 hours a week - }  
Sub job : more than 30 hours a week - } code 11

Main job: more than 30 hours a week - }  
Sub job : 30 hours a week or less - } code 12

Main job: 30 hours a week or less - }  
Sub job : more than 30 hours a week - } code 21

Main job: 30 hours a week or less - }  
Sub job : 30 hours a week or less - } code 22

CODING NOTES

FES. Jan 78

SCHEDULE:B

Q: 28

SUBJECT: Expenditure claimed as a business expense for tax purposes by self-employed informants.

REFER ALSO TO Q: 1 on page 18 D schedule codes 267, 268, 248-254 A schedule.

CODE: At code 267 (page 21 A Schedule) enter annual expenditure after abatement on rent, mortgage, rates, water charges and structural insurance, where a 100% claim has been made.

At code 268 (page 21 A Schedule) enter annual expenditure after abatement on gas, electricity, telephone, where a 100% claim has been made.

Abate entries on A and D schedules and at Q 69 on the B Schedule.

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POINTS TO NOTE:

The purpose of this question is to enable the business element in any expenditure to be abated out of the A and D schedules. For this purpose "business expenditure" means expenditure claimed as a business expense for tax purposes, unless 100% of expenditure on an item is claimed in which case different rules apply.

The question gives the percentage claimed for tax on the following items:

- a) rent, mortgages, rates, water charges, structural insurance
- b) gas, electricity, telephone
- c) car expenses.

In the case of car expenses and slot-meter payments for gas and electricity the information is used to abate both A and D schedule entries. Otherwise only A schedule entries are affected.

The interviewer may have recorded claims for other items at this question:

- i) information referring to A schedule items should be used to abate them
- ii) if the information refers to D book items it should not be used for abatement. However it may suggest that certain D book entries are in fact business expenses which are claimed for tax, even though no entry has been made at page 18 of the D book. In that case the budget should be queried.

Where an entry on page 18 of one of the self-employed informant's D books refers to car expenses, or slot-meter payments for gas or electricity, along with

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ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

some other item, the car or slot-meter expenses recorded in that D book should be abated by the percentage at Q28. The amount of abatement taken from these items should then be subtracted from the entry at page 18 and the balance used to abate the other items covered by the entry.

Where less than 100% of expenditure on an item is claimed for taxa) Rent, mortgage, rates, water charges, structural insurance

Abate the appropriate entries in the A schedule by the percentage given.

The rateable value at Q49 should be abated by the same proportion as rates and rent payments.

In the case of claims of relief on mortgages, only claims for a business element should be used for abatement, the relief on mortgage interest that an individual not in business can also get does not count.

Water charges for agricultural establishments are usually too high for the usual method of abatement to result in a true domestic element.

Abatement should therefore be in two stages

- i) multiply Rateable Value by Water Rate poundage
- ii) abate the answer to (i) by the percentage at Q28 and enter the abated answer at the appropriate question.

b) Gas, electricity, telephone

Abate by the percentage given at Q28.

In the case of slot-meter payments for gas and electricity both the payments in the D books and the rebate at Q27 A household schedule should be abated.

c) Cars

Expenditure on all entries referring to cars should be abated. This includes rent and rates of a garage where these are paid separately (if two or more members of H/H receive car allowances the payment at Q15 schedule should be split between them for abatement purposes).

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ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

Entries in both the A and D schedules should be abated by the percentage given at this question. The abatement applies to the self-employed informant's entries only. Claims for car expenses at page 18 of the D books should not be used for abatement. However if an entry at page 18 suggests that the percentage at Q28 is misleading the budget should be referred.

[ Refund of vehicle licence at Q34B 'A' schedule should be abated by same proportion as payment for vehicle licence.

Where 100% of expenditure on an item is claimed for tax

Different principles are applied to these cases, since expenditure that is really private would be deleted altogether if we followed the rules above and abated by the percentage claimed. Instead, expenditure is abated in ways described below to take out the business element.

These methods of abatement mean that some expenditure which is accepted as private and coded in the A schedule is paid for by the business. In effect this subsidy from the business is income that is not recorded in the B schedule. For rent, mortgage, rates, water charges and structural insurance we record this 'hidden' income at code 267. For gas, electricity and telephone it is coded at code 268. (See below).

a) Rent, mortgage, rates, water charges, structural insurance

- i) Mixed premises other than farms (eg shop/flat, house with rooms used for business).

The number of rooms used (or partly used) for business is given at Q13 on the A schedule. The number of rooms used for business (counting a room partly used for business as  $\frac{1}{2}$  a room used for business) should be divided by the total number of rooms (that is "included" rooms, bathroom, garage, and rooms used entirely for business) shown at Q13 A schedule after coding. This percentage is used to abate relevant expenditure eg. if there is a total of ten rooms and one is used for business then expenditure is abated by 10% i.e. 1/10th.

If no rooms are noted at Q13 as used, or partly used, for business the number of rooms used for business should be referred for estimation which should take into account the type of business, profit, total number of rooms, composition of household by age and sex. The maximum number of rooms estimated should be two.

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ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

The rateable value at Q49 should be abated by the same proportion as rates and rent payments.

- ii) Farms: An abatement of 1/3rd should be made for rates, rateable value at Q49, and structural insurance.

Where rent or mortgage payments are shown separately for the farmhouse they should be abated by 1/3rd. If rent or mortgage payment includes farm buildings etc then GAV, abated by 1/3rd, should be substituted to cover domestic element. The Gross Annual Value should be shown at Q49, but if it has not been given it can be obtained from Table 1 which is based on the following formulae (effective from 1/4/74).

- |  |   |  |
|--|---|--|
| <p>1) Where R.V. is £36 or less<br/>G.A.V. = RV X 1.81</p> <p>2) Where R.V. is £37-£80<br/>G.A.V. = £13.57 + (R.V. X 1.43)</p> <p>3) Where R.V. is £81-£247<br/>G.A.V. = (£26.68 + RV) X 1.2</p> <p>4) Where R.V. is over £247 (G.A.V. over £327)<br/>G.A.V. = (£26.68 + RV) X 1.2</p> | } | <p>With maximum<br/>difference<br/>between GAV<br/>and RV of £80<br/>on 1, 2 or 3.</p> |
|--|---|--|

Water charges for farms should be abated in the way used when less than 100% is claimed - except that in the second stage abatement should be by 1/3rd.

- iii) Code 267 Where a 100% claim is made on rent, mortgage, rates, water charges or structural insurance, the amounts of expenditure after abatement on the items covered are brought to an annual amount and totalled. This total is entered at code 267 at the top of page 21 on the A schedule, with period code 8. This represents the 'hidden' income received from the business.

eg a businessman pays a rent of £1000 a year, rates of £200 a year and water rates of £40 a year. He claims all of the rent and rates as a business expense but does not claim on the water rates. Two out of eight rooms are used for business.

Rent and rates after abatement are £750 and £150 respectively. Water rates are not abated. £900 = £750 + £150 (the amounts, after abatement, paid for the items covered by the 100% claim) is entered at code 267.

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ADDITIONAL NOTES (give date and reference)

TABLE OF NET RATEABLE VALUES AND EQUIVALENT GROSS VALUES

RV	GV	RV	GV	RV	GV	RV	GV	RV	GV	RV	GV
E	E	E	E	E	E	E	E	E	E	E	E
31	57	71	115	111	165	151	213	191	261	231	309
32	59	72	117	112	167	152	215	192	263	232	311
33	60	73	118	113	168	153	216	193	264	233	312
34	62	74	120	114	169	154	217	194	265	234	313
35	64	75	121	115	170	155	218	195	266	235	314
36	65	76	122	116	171	156	219	196	267	236	315
37	67	77	124	117	173	157	221	197	269	237	317
38	68	78	125	118	174	158	222	198	270	238	318
39	70	79	127	119	175	159	223	199	271	239	319
40	71	80	128	120	176	160	224	200	272	240	320
41	72	81	129	121	177	161	225	201	273	241	321
42	74	82	131	122	179	162	227	202	275	242	322
43	75	83	132	123	180	163	228	203	276	243	323
44	77	84	133	124	181	164	229	204	277	244	324
45	78	85	134	125	182	165	230	205	278	245	325
46	80	86	135	126	183	166	231	206	279	246	326
47	81	87	137	127	185	167	233	207	281	247	327
48	82	88	138	128	186	168	234	208	282		
49	84	89	139	129	187	169	235	209	283		MAX
50	85	90	140	130	188	170	236	210	284		DIFF
51	87	91	141	131	189	171	237	211	285		MUST
52	88	92	143	132	191	172	239	212	287		NOT
53	90	93	144	133	192	173	240	213	288		EXCEED
54	91	94	145	134	193	174	241	214	289		£80
55	92	95	146	135	194	175	242	215	290		
56	94	96	147	136	195	176	243	216	291		
57	95	97	149	137	197	177	245	217	293		
58	97	98	150	138	198	178	246	218	294		
59	98	99	151	139	199	179	247	219	295		
60	100	100	152	140	200	180	248	220	296		
61	101	101	153	141	201	181	249	221	297		
62	102	102	155	142	203	182	251	222	299		
63	104	103	156	143	204	183	252	223	300		
64	105	104	157	144	205	184	253	224	301		
65	107	105	158	145	206	185	254	225	302		
66	108	106	159	146	207	186	255	226	303		
67	110	107	161	147	209	187	257	227	305		
68	111	108	162	148	210	188	258	228	306		
69	112	109	163	149	211	189	259	229	307		
70	114	110	164	150	212	190	260	230	308		



POINTS TO NOTE (CONT'D):b) Gas, electricity, telephone

Abatement should be according to the number of rooms used for business in the same way as (ai) above (or by 1/3 in the case of a farm). Rebates should be abated in the same proportion as payments. The total annual expenditure, AFTER abatement, on the items covered by the 100% claim should be entered at code 268 at the top of page 21 on the A schedule, with period code 8.

Eg Suppose the business man referred to in the section above claims 50% on his expenditure on gas and electricity and 100% for the telephone. Gas and electricity payments are both abated by 50%. Telephone expenditure is abated by 25% because two out of eight rooms are used for business. The annual abated amount of telephone expenditure is entered at code 268. (The abated expenditure on gas and electricity is not entered at code 268 since they are not covered by the 100% claim).

c) Cars

Where a 100% claim is made all the self-employed informant's entries concerning expenditure on cars in the A and D schedules are deleted. In other words all this expenditure is considered to be business expenditure, not private expenditure subsidised by the business. (This means that there is assumed to be no 'hidden' income so there is no need for a code to record it).

[ Refund of vehicle licence at Q34B A schedule should be deleted in same manner.

Where the percentage of expenditure claimed for tax on an item is not known

This situation arises when an informant states that he is claiming business expenses but does not know the amount.

- a) Rent, mortgages, rates, water charges and structural insurance should be treated as a 100% claim and abated on the basis of the number of rooms used for business (or as described at (aii) above for a farm). Abated expenditure should be entered at code 267.

Where no rooms are recorded as used for business at Q13 the budget should be checked with the informant. If the informant does not reply the number of rooms used for business should be estimated by the procedure described above for mixed premises.

- b) Gas, electricity, telephones should also be treated as 100% claims and abated on the basis of the number of rooms used for business (or by 1/3 in the case of a farm). Abated expenditure should be entered at code 268.

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ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

c) Cars

Car expenditure should be abated by 1/3rd. The abated expenditure should not be entered at code 267 or 268.

Q 69 B schedule

An amount at this question may also have to be abated to take out the business element - see notes at Q69.

[ Recording deleted business expenditure

All expenditure deleted as business expenditure should be entered at codes 248-254 on page 21 of A schedule.

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ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. Jan 78

SCHEDULE: B

Q: 29

SUBJECT: Regular National Insurance Contributions

REFER ALSO TO Q: 10, 25, 67

CODE: \_\_\_\_\_

At 336 code the total paid in National Insurance contributions of the types defined below.

---

POINTS TO NOTE:

All employed and self-employed persons (earning more than specified minimum amounts) are required to pay a National Insurance contribution and some non-employed persons may also do so.

The amount to enter at code 336 is the total, brought to the same time period if necessary, of the following amounts:

- a) Contributions paid on main and subsidiary jobs as an employee.
- b) flat rate contributions only, paid on main and subsidiary self-employed jobs.
- c) regular voluntary contributions paid as a non-employed person.

The amounts under (a) should agree with the amounts at Qs 10 and 25. The amounts under (b) and (c) should be checked with Appendix A.

If an employee or self-employed person pays their regular (i.e. class 1 or 2) contribution as a lump sum the interviewer may enter it at Q67. In this case the amount adjusted to an appropriate time period, should be transferred to this question.

N.B. If an amount is shown at Q10 (because it related to last pay) but it is not shown at Q29 because the informant is currently unemployed, the same amount shown at Q10 should be entered at Q29. However if the last pay at Q10 or Q25 was sick pay, and no insurance contribution was paid, then no insurance contribution from that job should be included in the total at Q29.

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ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. Jan 7A

SCHEDULE: B

Q: 30-42 GENERAL  
NOTES

SUBJECT: Social Security Benefits

REFER ALSO TO Q:

CODE:

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POINTS TO NOTE:

- 1) The interviewer's entry at these questions should exclude Supplementary Benefit and should normally be accepted. If however there is an interviewer's note or the amount varies considerably from that shown in appendices C and D the entry should be queried.
- 2) The amounts shown in appendices are guides only and the amounts may vary according to circumstances.
- 3) At each question the interviewer will indicate which benefit(s) were received. This information is not coded - it is recorded to make editing easier.
- 4) At several questions it is the last full weekly benefit that should be coded. For the purposes of National Insurance and Supplementary Benefit a full week consists of six days. Therefore if in the last week for which benefit was received only 1-5 days benefit was received (because this was the end of the period), it is the benefit in the week before that which should be coded. However, if only 1-5 days benefit was paid each week anyway, then this constitutes a full week.
- 5) From 1977 Interviewers will no longer be supplied with appendices.
- 6) The following notes on the benefits asked for at each question should be supplemented by the information in social security leaflets.
- 7) When coding "1" in punching column for benefit currently being received the "1" should be circled ie (1).

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ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. Jan 78

SCHEDULE: B

Q: 30

[ SUBJECT: Childs benefit

REFER ALSO TO Q: page 1 A schedule

CODE:

At 337 code amount received each week

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POINTS TO NOTE: See general notes on Qs 30-42

[ Child's benefit will normally be entered in the Mother's column but it can appear in the Father's column.

The amount entered should be checked against the rates shown in Appendix C to ensure that it is correct for the number of children in the household.

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ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. Jan 78

SCHEDULE: B

Q: 31

SUBJECT: N.I. Retirement Pension, Old Persons Pension

REFER ALSO TO Q:1

CODE:

At 338 code the amount received each week.

---

POINTS TO NOTE: See the general notes on Qs 30-42

Where a husband and wife are both over their respective retirement ages and therefore receive separate pensions, each pension should be entered separately at code 338 in the columns for husband and wife respectively. Where the wife is under the normal retiring age for a woman (i.e. 60 years) and the husband receives an increase in his pension in respect of his wife, then the total pension should be entered at code 338 in the column for the husband.

Pensions can include a graduated amount as well as a basic flat rate amount.

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ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. Jan 78

SCHEDULE: B

Q: 32

SUBJECT: N.I. Widow's benefits

REFER ALSO TO Q: 6 A schedule

CODE:

At 339 code the amount received each week.

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POINTS TO NOTE: See the general notes on Qs 30-42

All forms of widow's National Insurance benefits, should be entered at this question, i.e. code 339. The basic rates are given in Appendix C. Any associated supplementary benefits should be excluded from code 339 - and entered at Q40.

Widow's Allowance may be payable but only for the first 26 weeks of widowhood; therefore if from the rate of benefit shown at Q32 it appears that this is being received "at present", it is to be expected that an amount of death grant will be shown at Q41.

If Widow's Allowance is not payable, or when Widow's Allowance ceases after 26 weeks, a Widowed Mother's Allowance may be payable for as long as there are one or more children dependant upon the widow.

If neither Widow's Allowance nor Widowed Mother's Allowance are payable, or if these have ceased, Widow's Pension may be received.

N.B. Widow's Pension is not payable to widows who were under the age of 40 when the husband died or when Widow's Allowance ceased. Also when a widow becomes 65 her Widow's Pension becomes a Retirement Pension (this may or may not happen at age 60). Therefore, whenever the rate shown at Q32 indicates a Widow's Pension, a check should be made to ensure that the person's age is between 40 and 65.

This benefit is payable with Earnings Related Supplement.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FEB. JAN. 78

SCHEDULE: B

Q: 33

SUBJECT: War disability pension, related state allowances

REFER ALSO TO Q: 42

CODE:

At 340 code the amount received each week.

---

POINTS TO NOTE:

See the general notes on Qs 30-42.

A War Disability Pension or Allowance is paid to people who were disabled either through war service or because of injuries received as a civilian due to enemy activities. It can be paid to a person whether or not he/she is working but it is subject to periodic review by the authorities when the amount paid might be adjusted. As the pension/allowance received is variable the amount shown at Q33 should be accepted. Again any extra benefits should be included with the War Disability pension. Only benefits paid to the person actually suffering the war disability should be entered at this question.

War widows pension should be shown at Q42.

---

ADDITIONAL NOTES (give date and reference)



CODING NOTES

FES. JAN. 78

SCHEDULE:

Q: 34

[ SUBJECT: Mobility allowance, non contributory invalidity pension, housewives non-contributory invalidity pension, invalid care allowance, attendance allowance.

[ REFER ALSO TO Q:

CODE:

At 361 code the amount received each week.

---

POINTS TO NOTE:

See general notes on Qs 30-42

Mobility allowance is a benefit for disabled people. It is being introduced in stages over a 3-year period starting January 1976, and will eventually cover people from 5-64 (59 if a woman). Invalid tricycles will continue to be available instead of the allowance for those who prefer them.

[ Non-contributory invalidity pension is primarily a benefit for people of working age (other than married women who can receive housewives non-contributory invalidity pension) who have not been able to work for some time, but who do not qualify for much sickness or invalidity benefit because they do not have enough national insurance contributions.

[ Housewives non-contributory invalidity pension is a benefit for housewives of working age who because of sickness, etc. are unable to do paid work or normal household duties and who, because they have no national insurance qualification, cannot receive any other benefit.

Invalid care allowance is for people looking after severely disabled relatives receiving attendance allowance.

Attendance allowance is payable to an adult who is in need of constant attendance or to the parents or guardian of a child in need of constant attention. The amount of attendance allowance does not vary according to financial circumstances.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FEB. JAN. 78

SCHEDULE: B

Q: 35

SUBJECT: Contributory invalidity pension, invalidity allowance

REFER ALSO TO Q:

CODE:

At A258 code the total number of weeks benefit received in the last 12 months.

At 369 code the last full weekly payment.

[ At A259 code "1" of benefit received at present (and circle code 1).

---

POINTS TO NOTE:

See also the general notes on Qs 30-42

Contributory invalidity pension and allowance. Invalidity pension normally replaces sickness benefit after 28 weeks. Invalidity allowance is paid in addition to invalidity pension and the amount paid depends upon age of recipient at time invalidity commenced. At retirement age invalidity pension is replaced by retirement pension BUT invalidity allowance continues combined with retirement pension.

---

ADDITIONAL NOTES (give date and reference)

1  
CODING NOTES

FES, JAN 78

SCHEDULE: B

Q: 36A

SUBJECT: N.I. Sickness Benefit, Industrial Injury Benefit

REFER ALSO TO Q: 1, 3

CODE:

At A224 code the total number of weeks benefit received in the last 12 months.

At 363 code the last full weekly payment.

[ At A225 code "1" if benefit received at present (and circle code 1)

---

POINTS TO NOTE: See general notes on Qs 30-42

A "1" should be entered at A225 if sickness benefit or industrial injury benefit is currently being received. Whenever one of these benefits is shown as currently being received the informant should currently not be working and a "1" should have been coded at A207 at Q2. Of course it is possible that a person is working but is not revealing the fact to the authorities.

The rates of benefit are shown in appendix C or D.

Industrial injuries benefit is paid to persons who have injured themselves in the course of their duties and is paid for up to 26 weeks when it is replaced by a disablement pension.

[ Sickness benefit is normally replaced by an invalidity pension after 28 weeks.

Sickness benefit is earnings related, earnings related supplement may also be paid with an industrial injury benefit.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN. 78

SCHEDULE: B

Q: 36B

SUBJECT: Industrial injury disablement pension

REFER ALSO TO Q: 44

CODE:

At A205 code the total number of weeks benefit received in last 12 months.

At 325 code the last full weekly payment.

[ At A238 code "1" if benefit received at present (and circle code 1)

---

POINTS TO NOTE:

Usually a Disablement Pension replaces an Industrial Injury Benefit after 26 weeks, if the effects of the injury last longer than 26 weeks. The pension can be received by a person who is working full-time, part-time, or who is not working at all. The amount received varies with the degree of disablement and therefore it is not possible to check that the correct amount has been shown at Q36B. The maximum basic rate of benefit is shown in Appendix C. ANY extra benefit associated with Disablement benefit should be included at code 325 (eg hardship allowance, unemployability supplement, constant attendance allowance, hospital treatment allowance).

Where disablement is assessed at less than 20%, a lump sum payment rather than a pension is usually paid. In these cases the lump sum payment should be entered at Q44 as being in the nature of windfall income and should be coded under 354.

[ Industrial widows benefit should be entered at Q42.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN 78

SCHEDULE: B

Q: 37

SUBJECT: Unemployment Benefit

REFER ALSO TO Q: 1

CODE:

At A222 code the total number of weeks benefit received in the last 12 months

At 362 code the last full weekly payment

At A223 code "1" if benefit received at present (and circle code 1)

---

POINTS TO NOTE: See general notes on Qs 30-42

In most cases information given at this question will correspond to the coding at Q1 so that if a person is shown as unemployed at Q1 he will probably (but not necessarily) be shown as currently receiving unemployment benefit at Q37 and vice versa. However, not all persons unemployed according to the FES definition claim benefit, and they may in fact earn some money (they are allowed to earn a specified amount but may earn more than this and simply not reveal the fact to the authorities).

The rates of unemployment benefit, including the earnings related short-term supplement, for various classes of persons are shown in Appendix C.

Payments received from Skillcentres (Government Training Centres) Industrial Rehabilitation Units and "T.O.P.S." scheme should be entered at this question.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN 78

SCHEDULE: B

Q: 38

SUBJECT: Family income supplement

REFER ALSO TO Q:

CODE:

At A256 code the total number of weeks benefit received in last 12 months

At 368 code last full weekly payment

[ At A257 code "1" if benefit received at present (and circle code 1)

---

POINTS TO NOTE: See general notes on Qs 30-42

The amount of benefit is variable with an upper limit as shown in Appendix C.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES, JAN. 78

SCHEDULE: B

Q: 39

SUBJECT: Maternity allowance

REFER ALSO TO Q:5 A schedule, Q41 B schedule

CODE:

At A239 code the total number of weeks benefit received in last 12 months.

At 341 code the last full weekly payment.

[ At A240 code "1" if benefit received at present (and circle code 1)

---

POINTS TO NOTE:

See general notes on Qs 30-42.

Maternity benefit is of two kinds:

- (a) A maternity grant is paid for each birth (including some stillbirths). In the case of twins, triplets etc a grant is paid for each child who lives more than 12 hours (at least one grant is always paid). The grant is payable in nearly all cases of confinement although there are exceptions where contribution conditions have not been satisfied. This should be entered at Q41.
- (b) In addition to the maternity grant, a maternity allowance may be paid to mothers who were working and paying full national insurance contributions at some time during the 15 months before the baby was born. This allowance is normally paid for 18 weeks starting with the 11th week before the week in which the baby is expected.

It is possible for maternity grant and maternity allowance to be received even though there are no children aged less than 1 year in the household. The child may be out of the household OR the benefit is being received prior to the birth of the child.

The current rates of maternity allowance are given in Appendix C.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN 78

SCHEDULE: B

Q: 40

SUBJECT: Supplementary benefit (including Supplementary Pension and Supplementary allowance)

REFER ALSO TO Q: 30-39

CODE:

At A228 code total number of weeks for which benefit received in the 12 months before interview

At 365 code the last full weekly payment

[ At A229 code "1" if benefit being received at time of interview (and circle code 1)

---

POINTS TO NOTE:

See general notes on Qs 30-42

This question is intended to identify and record separately from other NI benefits, receipt of any supplementary benefit, including supplementary pension.

There are two kinds of supplementary benefit: supplementary pension for people over retirement age (65 for men, 60 for women) and supplementary allowance for people from age 16 to retirement age.

NB. Informants have been asked at questions 30-39 to give amounts excluding Supplementary Benefit. These excluded amounts should have been shown at this question.

As well as paying benefits to the informant the Supplementary Benefit Commission sometimes pays for certain items of expenditure on his behalf. Where the interviewer has noted that an item of A schedule expenditure is partly or entirely paid for the informant by the SBC the full amount paid (including the amount paid by the SBC) should be coded at the A schedule question. The amount paid by the SBC should also be included in the amount you code at code 365. If the interviewer has not made notes explaining whether or not she has included it the budget should be referred.

---

ADDITIONAL NOTES (give date and reference)



CODING NOTES

FES. JAN. 78

SCHEDULE: B

Q: 41

SUBJECT: NI Maternity grant, death grant

REFER ALSO TO Q: 32, 39

CODE:

[ At 372 code the amount received in the 12 months before interview (and circle code 1)

---

POINTS TO NOTE:

See general notes on Qs 30-42

A maternity grant is paid for each birth (including some stillbirths). In the case of twins, triplets etc a grant is paid for each child who lives more than 12 hours (at least one grant is always paid). The grant is payable in nearly all cases of confinement although there are exceptions where contribution conditions have not been satisfied.

It is possible that maternity grant has been received even though there are no children aged less than one year in the household. The child may be out of the household OR the benefit is being received prior to the birth of the child.

On the death of an adult or child a death grant may be payable, subject to contribution conditions being satisfied, to the person paying funeral expenses or to the next of kin. No grant is payable for the death of a person over normal retirement age on 5th July 1948 and a reduced grant is paid for the death of a person who was within 5 years of retirement age on 5th July 1948.

The amount of the grant is given in Appendix C but this may be reduced if the contribution conditions are not fully satisfied.

---

**ADDITIONAL NOTES (give date and reference)**

CODING NOTES

FES. JAN 78

SCHEDULE: B

Q: 42

SUBJECT: NI or State benefits not mentioned at previous questions

REFER ALSO TO Q:

CODE:

At A232 code the total number of weeks for which benefit received

At 367 code last full weekly payment

At A233 code "1" if benefit being received at time of interview (and circle code 1)

---

POINTS TO NOTE:

See general notes on Qs 30-42

A "1" should be entered at code A233 if any National Insurance or State Benefit not covered by previous questions is currently being received. Eg. War Widows pension, War dependents pension, War clothing allowance, Disabled persons petrol allowance, Industrial death benefit, Childs special allowance, Guardian allowance.

A Government resettlement grant, which is a lump sum should be shown at Q44.

NB. Any benefit of a permanent nature such as war disability pension which has been received during the past 12 months but which, because of a change of situation, is not received at present should be deleted if entered at this question.

The notes regarding full weekly benefit, given against Q37, apply to Q42.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN 78

SCHEDULE: B

Q: 43

SUBJECT: Redundancy payment under Redundancy Payments Act

REFER ALSO TO Q:

CODE:

At 356 code lump sum payment received in the last 12 months  
At 357 code amount received per completed year of service

---

POINTS TO NOTE:

Under the Redundancy Payments Act of 1965, a lump sum payment may be paid to certain persons in the event of their being made redundant. This payment can only be made to persons who have completed at least 2 years service with the firm since their eighteenth birthday. Therefore it is only payable to persons who are aged 20 or over.

The amount of the payment depends upon the age of the person when he is made redundant, the number of completed years service (over the age of 18) with the firm (with a maximum of 20 used for the calculation) and the weekly earnings at the time of redundancy (with a maximum of £80 used for the calculation). The redundancy payment is then worked out as follows:

Age at redundancy 20-21 =  $\frac{1}{2}$  a week's pay per year of service  
22-40 = 1 week's pay per year of service  
41-64 =  $1\frac{1}{2}$  week's pay per year of service

This results in a maximum of £2,400 being paid.

The amount of redundancy payment should be divided by the number of completed years of service with the firm (i.e.  $3\frac{1}{2}$  years counts as 3 years) and the resulting average figure should be entered at code 357. Where more than 20 completed years of service are shown the amount should still be divided by 20.

On occasions the interviewer may note that redundancy pay is not received as a lump sum but is paid off at so much a week by the employer. Such schemes are not provided for in the Act and should therefore be regarded as a private severance pay agreement between employer and employee and coded as a pension at Q46 or Q47.

---

**ADDITIONAL NOTES (give date and reference)**

CODING NOTES

FES. JAN. 78

SCHEDULE:B

Q: 44

SUBJECT: Lump sum payments from the state including Industrial Injury Disability payment, Pensioners Christmas bonus and Electricity discount.

REFER ALSO TO Q: 31-42

CODE:

At 398 code the total received in the 12 months before interview except for industrial injury disablement benefit, Christmas bonus and electricity discount.

At 354 code the total of lump sum industrial injury disablement payment received in the 12 months before interview.

At 394 code the total Christmas bonus received in 12 months before interview.

At 393 code the total electricity discount received in 12 months before interview.

POINTS TO NOTE:

This question is intended to record any lump sum payment from the State as a benefit e.g. Industrial Injury Disability payment where disability is less than 20%, Christmas bonus for pensioners and electricity discount.

Industrial Injury Disability payment should be entered at 354 and not 398.

Christmas bonus should be entered at code 394 and not 398.

Electricity discount should be entered at code 393 and not 398. (N.B. This is £5.00 cash payment NOT variable discount at Q45D-F). This discount must not be added back to electricity payments at Q27B or Q28(a) (A schedule)

When coding entries to 354, 393 or 394 ensure that amounts are deducted from 398.

ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

The following indicates who is entitled to a Christmas Bonus.

Retirement pension (including over 80 pension) - even if your pension is not currently payable because of high earnings.

National insurance widow's benefit.

Attendance allowance.

Invalid care allowance.

Invalidity pension.

Non-contributory invalidity pension.

Supplementary pension.

Unemployment supplement or allowance, or constant attendance allowance paid with war or industrial disablement pension.

War pension - if you are over pension age and retired, or have one of the above benefits.

War widow's pension.

Industrial injuries widow's or widower's benefit.

Only one payment can be made for each person.

Additional bonus for your wife.

If your wife is not entitled to the bonus in her own right and provided you are getting an increase of benefit for her, you may get an additional £10 if you are over 65 and your wife over 60 before 12 December 1977.

There will be no reference back on this benefit but queries should be referred to supervisor.

---

ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

An electricity discount of \$5.00 is paid to all recipients of FIS or Supplementary Benefit. However, because of the administrative nature of this benefit and time factors involved, receipt or non-receipt of these benefits should not be used as an editing check and interviewers entry should be accepted.

Lump sum payments from State as an employer should be deleted as windfall unless they are in fact redundancy payments (see Q43).

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN 78

SCHEDULE: B

Q: 45

SUBJECT: Various non-State benefits

REFER ALSO TO Q:

CODE:

At A230 code the total number of weeks for which benefit received in the 12 months before interview

At 366 code last full weekly payment

At A231 code "1" if benefit being received at time of interview

---

POINTS TO NOTE:

A "1" should be entered at code A231 if temporary Trade Union or Friendly Society benefits are currently being received. However, where the benefit is of a permanent nature it should be regarded as a pension and entered at code 350 in line with Q50.

The notes regarding full weekly benefit, given against Q37 apply to this question.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN. 78

SCHEDULE:B

Q: 45 D-F

SUBJECT: Variable electricity (or gas) discount.

REFER ALSO TO Q: 17, 19, 26, 28, A Schedule.

CODE:

1. At 332 code amount of electricity discount if electricity payments by slot meter.
2. At 333 code amount of gas discount if gas payments by slot meter (N. IRELAND ONLY)
3. At 358 code amount of electricity discount if electricity payment by account or Board Budgeting Scheme.
4. At 359 code amount of gas discount if gas payments by account or Board Budgeting Scheme (N. IRELAND ONLY).

POINTS TO NOTE:

1. The variable discount can be received by informants who did not receive £5.00 basic discount.
2. The period of discount at Qs 45 D or E should be same as that for rabate (Q27A) on Board Budgeting advice (Q27B(d)) or account (Q28(a)).
3. The discount should apply to account or meter payments arising from meter readings taken between 1st January and 3rd March, 1978 BUT it can be up to 31st July 1978.
4. Because of the nature of the discount the amount recorded by interviewer should be accepted provided payment is made to electricity board direct (see Q17 & 19 A schedule).
5. Coding action may be required at Qs 27, 27B or 28 on 'A' schedule in relation to discount (see below).
6. Although the actual amount of discount should be accepted the following check should be made regarding date of interview or account and amount of discount deleted if necessary.

(a) Where payment is made by slot meter (code 1 at Q26(a))

If the interview date is between 3rd January and 30th October 1978 accept discount at Q45D. This allows for a meter reading to have been taken in 1978 and also for the discount to have been received up to 31st July. If interview date is before 3rd January or after 30th October 1978 delete discount.



POINTS TO NOTE (CONT'D):

- (b) Where payment is by account or Board Budgeting Scheme (codes 2 or 3 at Q26(a) A schedule).

If date of last account is between 1st January and 3rd July 1978 accept discount. If before 1st January or after 31st July 1978 delete discount (see Q28(c1) A schedule)

- (c) Where payment is by other method (code 4 at Q26(a) A schedule)

If method cannot be transferred to codes 1-3 at Q26(a) then reference should be made to RO regarding a discount.

- (d) Where electricity payments are abated because of business element the discount should be abated by same proportion.

7. Eligibility

An electricity (or gas) discount is payable to recipients of Supplementary Benefit or Family Income Supplement during the period of DHSS review and where the electricity (or gas) bill is above £20.00 for three months.

Three important features of these rules are:

- 1) The person must have been receiving benefit at time of review ie not at time of fuel bill
- 2) The S.B. may have been concealed by inclusion in another benefit or by direct payments eg direct payment of rent and/or rates.
- 3) The discount may not have been used for the bill on which was claimed but a later bill. Therefore amount at Q27(B) or 28 may be less than £20.00 but have a discount.

8. Grossing up amounts at Q27B and Q28 (A schedule)

If Q45F indicates that discount has been deducted from Q27B(c) or 28(a) then it should be added back.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN 78

SCHEDULE: B

Q: 46 and 47

SUBJECT: Pensions from previous employers

REFER ALSO TO Q:

CODE:

Net Pension amounts, deducted Income Tax and a code indicating whether the informant has the pension in his own right (code 3) or from his or her spouse (code 4: this will normally apply only to widows) should be coded as follows:-

<u>Public Sector</u>	<u>Code</u>
*Last net payment of Pension .....	342
Tax deducted, if any .....	343
Whether own or spouse .....	A236

Private Sector

*Last net payment of Pension .....	344
Tax deducted, if any .....	345
Whether own or spouse .....	A237

\*See the asterisked note below about payments where tax has not been deducted at source

---

POINTS TO NOTE:

Special care is needed while transferring information related to a specific person to see that it is entered in the correct column for that person.

Each pension is to be classified according to whether it is paid by the Public sector or the Private sector. All entries in Q46 should be in the Public sector since they should relate to previous employer ie. Central Government, Local Government, Armed Forces.

Entries in Q47 may relate to pensions in either the Public or Private sector. Nationalised industries such as National Coal Board, Gas and Electricity Boards are in Public sector but so are many smaller organisations. See Appendix E. Any public sector pensions at this question should be transferred to Q46. Doubtful cases should be referred to supervisor.

---

ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

If one informant has several pensions, each is to be classified under Public or Private sector, and the total amount in each sector entered in the appropriate boxes.

The coding of A236 or A237 should not present a problem since code 3 or 4 applies to the individual and usually both cannot apply at the same time. In the unusual case of a conflict eg. a widow who gets one pension in her own right from her former employer in the Public sector and also a pension as a widow from her husband's former employer in the Public sector, enter code 3 or 4 according to whichever pension is the larger.

If the last payment is shown as "before tax" and an amount of tax deducted at source is shown, then the tax should be subtracted from the last payment and the resulting net figure and tax coded separately.

\*If no tax was deducted at source, then the amount shown as last payment should be coded and the tax codes left blank.

Pensions from overseas governments or companies should be treated as unearned income and entered at code 384 (page 18) if in foreign currency but accept at Q47 if sterling.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN 78

SCHEDULE: B

Q: 48 and 49

SUBJECT: Annuities and payments from trusts or covenants

REFER ALSO TO Q:

CODE:

Coding of amounts from 'Annuity' or 'Trust' or 'Covenant' and tax deducted should be as follows:-

<u>Annuities</u>	<u>Code</u>
*Last net payment .....	346
Tax deducted, if any .....	347
 <u>Trust or Covenant</u>	
*Last net payment .....	348
Tax deducted, if any .....	349

\*See the asterisked note below about payments where tax has not been deducted at source

---

POINTS TO NOTE:

If the last payment is shown "before tax" and an amount of tax deducted at source is shown, then the tax should be subtracted from the last payment and the resulting net figure and tax coded separately.

\*If no tax was deducted at source, then the amount shown as last payment should be coded and the tax codes left blank.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN 78

SCHEDULE:B

q: 50

SUBJECT: Pensions as a member of a Trade Union or a pension from a  
Friendly Society

REFER ALSO TO Q:

CODE:

At 350 code the last payment

---

POINTS TO NOTE:

This question relates only to regular benefits which are of a permanent nature. It therefore includes pensions from Trade Unions or Friendly Societies but not such things as sick pay, strike pay, benefits under private sickness schemes, etc. (which should be coded at Q45).

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN. 78

SCHEDULE: B

Q: 51-55

SUBJECT: INTEREST, DEPOSITS AND NUMBER OF CURRENT/PAST ACCOUNTS

REFER ALSO TO Q:

CODE:

1. At A260 code number of National Savings Bank accounts currently held.
2. At A261 code number of Trustee Savings Bank accounts currently held.
3. At A262 code number of Co-operative Share and Deposit accounts currently held.
4. At A263 code number of Building Society accounts currently held.
5. At A264 code number of Other accounts currently held.
6. At A265 code number of National Savings Bank accounts closed in last twelve months.
7. At A266 code number of Trustee Savings Bank accounts closed in last twelve months
8. At A267 code number of Co-operative Share and Deposit accounts closed in last twelve months.
9. At A268 code number of Building Society accounts closed in last twelve months.
10. At A269 code number of Other accounts closed in last twelve months.
11. At 373 code interest in last twelve months from National Savings Bank accounts, current and closed.
12. At 371 code interest in last twelve months from Trustee Savings Bank accounts, current and closed.
13. At 375 code interest in last twelve months from Co-operative Share and Deposit accounts, current and closed.
14. AT 376 code interest in last twelve months from Building Society accounts, current and closed.
15. At 374 code interest in last twelve months from Other accounts, current and closed.
16. At 379 code amount deposited in National Savings Bank accounts.
17. At 380 code amount deposited in Trustee Savings Bank accounts.

---

ADDITIONAL NOTES (give date and reference)

- 18. At 382 code amount deposited in Co-operative Share and Deposit accounts.
  - 19. At 383 code amount deposited in Building Society accounts.
  - 20. At 389 code amount deposited in Other accounts.
- 

POINTS TO NOTE:

- 1. Q51-55 are editing questions to establish accounts currently held or held in last twelve months.
- 2. Q(a) - (c1) information at these questions used to code punching columns.
- 3. Amounts at 373, 371, 375 & 374 are gross. Amount at 376 is net.
- 4. Tax is deducted from Building Society interest at source and code 376 is therefore net. When estimating any tax liability reference should be made to Daily Mail Income Tax Guide for method of treating this income.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN. 78

SCHEDULE: B

Q: 56-58

SUBJECT: Interest, dividends and rent.

REFER ALSO TO Q: 13 'A' schedule.

CODE:

1. At 377 code interest in last twelve months from British Savings Bonds and/or War Loans.
  2. At 378 code interest in last twelve months from Stocks Shares and Debentures etc.
  3. At 360 code income from property (excluding sub-let accommodation).
- 

POINTS TO NOTE:

1. The amounts at 377 & 360 are gross.
2. The amount at 378 is net and the following formula should be used to gross up for tax purposes.

$$\text{Net income} \times \frac{100}{100 - \text{current rate of tax}}$$

3. Any amounts shown at 360 should be compared with code 090 (Q13 'A' schedule) to prevent duplication.
4. Income from garages let for business purposes (Q15 A schedule) should be included at code 360.

---

ADDITIONAL NOTES (give date and reference)



CODING NOTES

FES. JAN 78

SCHEDULE: B

Q: 59A

SUBJECT: Allowances from someone in Armed Forces or Merchant Navy

REFER ALSO TO Q:

CODE:

At 351 code the last payment

---

POINTS TO NOTE:

This question only relates to regular allowances from persons who:

- a) are not members of the household, and
- b) are in the armed forces or merchant navy, and
- c) are not husbands who are temporarily not members of the household (see Q60A).

If the person providing the allowance pays for any items of A schedule expenditure for the household in addition to the allowance given at this question, the amount paid should be entered at the relevant A schedule question and also added (after bringing to the same period if necessary) to the amount entered at code 351.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. APRIL 78

SCHEDULE: B

Q: 59B

SUBJECT: Regular allowances from a friend or relative outside the household or from an organisation, or alimony or separation allowance

REFER ALSO TO Q: 60B

CODE:

At 352 code the last payment

---

POINTS TO NOTE:

This question relates only to monies received by the household. It does not refer to direct payments of bills, etc. on behalf of the household by individuals in other households. Such payments will be recorded in paying household's records.

This question does not relate to allowances from persons in the armed forces, husbands (unless separated or divorced) or persons within the household. Regular allowances from all other persons should be coded here. Refunds of expenditure for business purposes should not be shown at this question.

Where alimony or separation allowance is not paid regularly a weekly equivalent based on amounts actually received and noted by interviewer should be entered.

Any income received at Q60B should be added to code 352.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN 78

SCHEDULE: B

Q: 59C

SUBJECT: Allowances for foster children

REFER ALSO TO Q: 8 A schedule

CODE:

At 353 code last payment of Local Authority allowance

At 352 code last payment of allowance from another source

---

POINTS TO NOTE:

If a local authority allowance is received for a foster child a check should be made to ensure that the child has been coded "7" in the family unit column on the front page of the A schedule.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN 77

SCHEDULE: B

Q: 60

SUBJECT: Rent from property (excluding part of own accommodation sub-let)

REFER ALSO TO Q: 13 A schedule

CODE:

At 360 code amount received in the last 12 months

---

POINTS TO NOTE:

Any amount shown should be compared with code 090 at Q13(c2) on the A schedule to ensure that there has been no duplication.

Income from garages let for business purposes at Q25 A Schedule should be included at this question.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN 78

SCHEDULE: B

Q: 60A

SUBJECT: Allowances received from a spouse who is temporarily not a member of the household

REFER ALSO TO Q: 6, 8 A Schedule

CODE: \_\_\_\_\_

At 385 code the amount of the allowance

---

POINTS TO NOTE:

The allowance received by a man/woman whose spouse is temporarily not a member of the household should be entered at code 385. These spouses will most commonly be in the armed forces or merchant navy and this information may have already been entered at Q59A by mistake (in which case it should be transferred to code 385).

Payments recorded in the A schedule on items covered by parts (b) of this question should be brought to the same time period and added to the amount at code 385 to give a true allowance figure.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. APRIL 78

SCHEDULE: B

Q: 60B

SUBJECT: Money received from someone outside household (but in another household) to pay for items of expenditure.

REFER ALSO TO Q: RELEVANT EXPENDITURE QUESTIONS.

CODE:

Income received at this question should be coded at code 352 (Q59B)

---

POINTS TO NOTE:

Any items listed at this question should be accepted as expenditure by sampled household and entered at appropriate expenditure question.

The monies received should be brought to a common time period and entered at code 352 (Q59B).

Where a note has been made at this question or elsewhere on schedules that an item is paid for by someone outside household (but in another household) ie money IS NOT GIVEN TO HOUSEHOLD, this item should be deleted and no income entries made.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES.    JAN 78

SCHEDULE: B

Q: 61

SUBJECT: This question is designed to pick up details of free or concessionary coal or coke from an employer to employees, retired employees and their widows.

REFER ALSO TO Q:

CODE:

Code as explained below

---

POINTS TO NOTE:

The Coding procedure is as follows:

- (i) Coal The number of cwts. received in the last 12 months should be entered at code A247. The amount paid by the informant should be entered at code 321 and the imputed value as shown in Appendix 1 minus the amount paid by the informant should be entered at code 322. If the coal was supplied free then no entry should be made at code 321 and the full imputed value should be shown at code 322.
  
- (ii) Coke The number of cwts. obtained in the last 12 months should be entered at code A248, the amount paid by the informant at code 323 and the imputed value minus the amount paid by the informant at code 324. As the price of coke varies from area to area the imputed value from any particular area should be obtained from the DE, giving the nearest town (to sampled address) as shown on DE list. As with coding of free coal, if coke is supplied free, the full imputed value should be coded at 324 and code 323 should be left blank.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN 78

SCHEDULE:B

Code 392 (Page 18)

SUBJECT: Income from an education grant, scholarship etc

REFER ALSO TO q:46 A schedule

CODE: \_\_\_\_\_

If any person aged 16 or over received income from an education grant, scholarship etc during the past 12 months, and there has not been a change of situation, the annual value at Q46 on the A Schedule should be coded here.

---

POINTS TO NOTE:

The amount that should be entered here is the amount entered for the person concerned at code 207 Q.46 A Schedule.

---

ADDITIONAL NOTES (give date and reference)



CODING NOTES

FES. JAN 78

SCHEDULE: B

Q:63

SUBJECT: Expenses refunded by an organisation for which the informant does unpaid work.

REFER ALSO TO Q: 1 on page 18 of the D schedules.

CODE:

[ The amounts given at this question are used to adjust entries at certain codes in the A and D schedules.

---

POINTS TO NOTE:

Where the informant has stated what is covered by the allowance this should be used to abate A (and sometimes D) schedule entries in the same way as a comparable allowance at questions 19, 20 and 21. In particular, except in the case of car allowances and slot meter payments, entries at this question should not be used to abate D book items - which should in general be abated on the basis of entries at page 18 (D schedule). However entries at this question may suggest that certain items in the D records are covered by an allowance/refund even if this has not been noted on page 18. In that case the budget should be queried.

Where the informant has not stated what is covered the budget should be referred.

An honorarium should be transferred to Q64 and entered at code 381.

The purpose of sub-question (b) is to confirm that the entry does cover unpaid work, by identifying the type of organisation.

[ Recoding of deleted business expenditure

All expenditure deleted as business expenditure should be entered at codes 248-254 on page 21 A schedule.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN 78

SCHEDULE: B

Q: 64

SUBJECT: Income from "odd jobs". This question will also pick up information on continuing jobs as an employee or self-employed person that should have been recorded elsewhere in the schedule

REFER ALSO TO Q: 1, 4, 5-21, 22-26, 27-28

CODE:

The total received from "odd jobs" over the 12 months before the interview should be entered at code 381. Other items should be transferred elsewhere in the schedule or deleted altogether.

---

POINTS TO NOTE:

The amount to be entered at code 381 consists of those sums of money which are received for odd jobs undertaken during the past 12 months, and which if they were currently being undertaken, would not be accounted for in the employee or self-employed questions. These jobs would be jobs undertaken at a point of time without any regularity or continuity or repetition attached to them, so that a person could never regard himself as being "currently" employed or self-employed in them. However if similar odd jobs are repeatedly done (even if they are done at irregular intervals) they should be treated not as odd jobs but as jobs as a self-employed person or as a casual employee (see below).

If the description of the job and the dates when it took place indicate that a continuing job is currently being held the details should be transferred to the employees or self-employed questions. An example of this is a woman who is currently acting as a mail order agent; at the interview, details may have been entered at Q64 and these should be transferred to the self-employed section, Q27.

The description of the job, the dates when it took place and its duration, may also show that a continuing job was held during the past 12 months but is no longer held because the person has either stopped working altogether or has changed jobs. This constitutes a change of situation because if the interview had occurred during the time the job was held, details would have been picked up at the employee or self-employed questions; such amounts should be deleted.

---

ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

In the following situations the budget should always be referred to the supervisor.

1. if transferring an entry entails changing the code at Q1 B schedule
2. if additional information is required to code the entry adequately at the questions to which it has been transferred.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN 78

SCHEDULE: B

Code 384 (page 18

SUBJECT: Regular unearned income not accounted for elsewhere in the schedule.

REFER ALSO TO Q: The amounts to be entered here may have been recorded in various places throughout the B Schedule.

CODE:

Enter the annual total at code 384.

---

POINTS TO NOTE:

Although there is no question which is explicitly designed to cover the amounts that should be entered at code 384, such information may appear erroneously at other questions or may be covered by an interviewer's note. It is not expected that there will be many instances where an amount has to be entered at this code but the following are examples of the type of income which should be shown here if it does appear:

- (a) interest from private loans
- (b) income received by a sleeping partner if the interviewer has noted that it is declared as unearned income to the Inland Revenue. If the interviewer has not made such a note it should be entered at Q27.
- (c) income received by the owner of a business who no longer takes any active part in running the business but who has placed a manager in charge and simply draws a flat rate sum from the profits for example £30 per week, if the interviewer has noted that it is declared as unearned income to the Inland Revenue. If the interviewer has not noted this, the income should be entered at Q27.
- (d) interest on stocks, shares, bonds, debentures and other securities where tax is not deducted at source. This will apply mainly to foreign investments.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN 78

SCHEDULE: B

Q: 65

SUBJECT: Tax paid direct to Inland Revenue

REFER ALSO TO Q: See below

CODE:

At 387 code total of Income Tax paid direct in the 12 months before interview

---

POINTS TO NOTE:

In general the amounts shown at this question should be accepted. However, in spite of the wording of Q65 it is possible that amounts of income tax may be shown which are duplicating tax payments elsewhere on the schedule or are in respect of interest from stocks, shares, etc at Q57. Where it is clear that this has occurred, the entry should be deleted from code 387.

Also any income tax or surtax paid direct should be accompanied by a source of a current income elsewhere on the B schedule on which it is possible that tax is paid direct (eg. self employment income at Q27, income from property at Q58, other unearned income at code 384, and income from pensions, etc where tax is not deducted at source). If there is no such source of current income recorded on the B schedule it must be assumed that the tax paid relates to income received in the last 12 months but not at the time of the interview, in which case the tax payment should be deleted as relating to a past situation.

Tax reserve certificates should not be shown at this question; the weekly equivalent should be transferred to each record book and coded as short-term savings.

Amounts set aside for payment of tax should not be coded here or in the record books.

Capital gains tax is required only for editing purposes. No coding action is required.

Payments recorded at this question should EXCLUDE N.I. payments (see notes on Q67)

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN. 78

SCHEDULE:B

Q: 66

SUBJECT: Income Tax refunded directly by Inland Revenue

REFER ALSO TO Q: See below

CODE:

At 390 code total Income Tax refunded direct in last 12 months.

At A241 code 1 if PAYE refund, code 3 if unemployment or redundancy refund, and code 2 for Other refunds.

At 391 code total amount of refund deleted.

---

POINTS TO NOTE:

1. All refunds should be accepted if there is a current source of income.
2. A PAYE refund is a refund received while employed and due to changed circumstances e.g. marriage or code number.
3. A refund due to unemployment or redundancy is self explanatory.
4. A refund for other reasons covers all situations other than those in 2. or 3. above.
5. If a refund is deleted at 390 because there is no current income i.e. past situation the amount of deleted refund should be entered at 391.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN 78

SCHEDULE: B

Q: 67

SUBJECT: NI Contributions paid direct to Inland Revenue or DHSS

REFER ALSO TO Q:

CODE:

At 386 code the total paid in the year before interview of

- (i) self-employed graduated contributions
- (ii) voluntary contributions (when they are paid in a lump sum)

---

POINTS TO NOTE:

Voluntary contributions when they are paid regularly (i.e. not in a lump sum), employees' contributions and self-employed flat-rate contributions should all be recorded at Q29 and not at this question. If it appears that the interviewer has entered them at this question the budget should be referred.

It is possible that the interviewer may have entered National Insurance payments at Q65. If she has made a note to this effect the amounts should be transferred to this question.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN 78

SCHEDULE:B

Q: 68

SUBJECT: NI Contributions refunded directly

REFER ALSO TO Q:

CODE:

At 388 code the total refunded directly in the last 12 months

---

POINTS TO NOTE:

If a refund of N.I. contributions has been recorded at Q66 it should be transferred to this question.

---

ADDITIONAL NOTES (give date and reference)



CODING NOTES

FES. JAN 78

SCHEDULE: B

Q: 69

SUBJECT: Payments received by cash, cheque or giro from selling cars in the 12 months before interview.

REFER ALSO TO Q:28 B schedule.

CODE: Enter at code 331 the total (abated if necessary) received by cash, cheque or giro from the sale of cars in the last twelve months.

---

POINTS TO NOTE:

For the purposes of this question the term "car" means a car or a van, it does not include motor cycles etc.

The point of this question is that as well as incurring expenditure on buying cars households can receive income from selling them. Only income received as payments by cash, cheque or giro counts. Where the car was sold as part of a trade-in deal instead, the income from the sale should not be recorded at code 331.

Where a self-employed informant has stated at Q28 that he claims a certain percentage of his car expenditure as a business expense for tax purposes and the car sold was used for private and business purposes (Y ringed at code C), the amount received should be abated by the percentage at Q28. This is the only case where an abatement should be made at this question.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN. 78

SCHEDULE: B

Q: 70

SUBJECT: Payments received by cash, cheque or giro in the twelve months before the interview from an endowment assurance policy.

REFER ALSO TO Q:

CODE:

The total of payments received should be entered at code 334.

---

POINTS TO NOTE:

The amount at part (a) does not need to be abated.

An endowment assurance policy (Q70) is strictly a life assurance policy (Q71). The distinction is between an endowment assurance policy maturing after a limited number of years or at earlier death, and a whole life assurance policy maturing only at death. If the interviewer has made marginal notes that suggest the amount has been entered at the wrong question the details should be transferred. Where the interviewer has not been able to decide which question the entry belongs at, and has not made adequate marginal notes, the details should be entered at Q71.

---

**ADDITIONAL NOTES (give date and reference)**

CODING NOTES

FES. JAN. 78

SCHEDULE: B

Q: 71

SUBJECT: Payments received by cash, cheque or giro in the twelve months before the interview from a life assurance policy (other than an endowment assurance policy).

REFER ALSO TO Q:

CODE:

The total of payments received should be entered at code 335.

---

POINTS TO NOTE:

The same points apply here as at Q70.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN 78

SCHEDULE: B

Q: 72 & codes 400-40

SUBJECT: Income of dependents under 16

[ REFER ALSO TO Q:45 and 46 A schedule.

CODE:

At 395 code income from educational grants, scholarship etc coded at 207  
at Q46 A schedule

At 396 code any other income received

At 397 code income disposed of by the child himself (see below)

[ At 400-404 code cost and value of Welfare Foods.

---

POINTS TO NOTE:

Details of the income of a dependent under 16 years of age should be entered on the B schedule of the parents at Q72.

A different set of codes 395 to 397 should be used for each dependent under 16 who receives income and the appropriate person numbers should be entered in the spaces provided above each of the 400 codes

Any entry at code 207 at Q46 on the A schedule (ie. education grants, scholarships, etc) relating to a person under 16 should be repeated at code 395.

Any other income received by the child should have been detailed at Q72 and should be entered at code 396.

If the income entered at code 396 is disposed of by the child then that amount should also be entered at code 397; if part of it is disposed of by the child then half the amount should be entered at code 397; if the child gives all the income to the parents then code 397 should be left blank.

If a child has income from more than one source or job (apart from education grant, scholarship etc) the combined amount from all sources should be entered at code 396.

Note If there are more than two children under 16 years, interviewers have been instructed to use a further B schedule to record information.  
Coders should check and code such cases as above.

---

ADDITIONAL NOTES (give date and reference)

POINTS TO NOTE (CONT'D):

[ Welfare Foods

See instructions at Q45 Household Schedule.

---

ADDITIONAL NOTES (give date and reference)

CODING NOTES

FES. JAN. 78

SCHEDULE: B

Q:CODES 410-414(P2

SUBJECT: Welfare foods

REFER ALSO TO Q: 45 Household Schedule.

CODE: \_\_\_\_\_

Cost and value of welfare foods

---

POINTS TO NOTE:

See instructions at Q45 Household Schedule.

---

ADDITIONAL NOTES (give date and reference)

'D' SCHEDULE  
CODING NOTES ISSUED BY FES UNIT

INTRODUCTION

The 'D' schedule is a record book of payments made over a period of seven consecutive days.

Each member of the household who is 16 years or over and a spender completes two record books, thus making a record of payments over a period of fourteen consecutive days. The record keeping period normally starts on the day of interview or the day following.

Points of importance to note regarding 'D' schedule are

1. The 'D' schedule is a record of payments NOT acquisitions.
2. There should be no duplication with items in 'A' and 'B' schedules other than those given below.
3. No business payments should be included in 'D' schedule.

GENERAL CODING INSTRUCTIONS

1. There should be two 'D' schedules for each member of the household aged 16 or over who is a spender.
2. Where schedules are missing or incomplete the interviewer should have given an explanation somewhere on the budget.
3. Reference number on front page of 'D' schedule should agree with that for same household member in 'B' schedule.
4. Week numbers on front page of 'D' schedule and dates at top of pages 4-17 of each schedule should be checked for consistency, eg, If Sunday has been omitted and page used for Monday, records will cover 15 (or 16) days and the last day (2 days) should therefore be deleted, provided there had been no expenditure omitted on the Sunday(s).
5. Page 3 of 'D' (and page 23 of 'A') schedules should be checked to see if explanatory note is given regarding payments. Where necessary, action should be taken.
6. When deleting entries in 'D' schedule ensure all information regarding entry is deleted ie, item, price and code if entered.
7. When abating or deleting an entry a line should be drawn through original entry. No entry should be erased.
8. The amount paid for an item and the item code must both be entered against each item.
9. The order in which entries appear on a page is of no importance and no correction is necessary where an entry appears in the "wrong" box eg a food item under cigarettes. Items should be coded according to individual descriptions and not by section heading.

ACTION FOR "A" SCHEDULE ITEMS

The 'A' schedule contains details of regular commitments. If any of these are not deleted from 'D' schedule they will give rise to one or other of the following errors.

1. Duplication: Where payment is shown in 'A' and 'D' schedule.
2. Extension of time period: Where commitment is entered into after completion of 'A' schedule and recorded in 'D' schedule.

All entries in 'D' schedule should therefore be scrutinised to ensure that they are not 'A' schedule items. A check list is provided for this purpose.

Where an 'A' schedule item is recorded in 'D' schedule it will normally have:

1. already been shown in 'A' schedule in which case the amounts should be checked to see that they agree and the 'D' schedule entry deleted or
2. not been shown in 'A' schedule.

When this occurs the budget should be inspected for explanatory note. If query cannot be cleared by inspection information must be obtained from informant confirming whether commitment was in existence at time of interview or not.

If in existence at time of interview the amount should be entered in 'A' schedule and deleted from 'D' schedule.

If commitment was entered into after interview the entry in 'D' schedule should be deleted and not transferred to 'A' schedule.

ACTION FOR 'B' SCHEDULE ITEMS

The 'B' schedule contains details of income both in terms of money and goods in kind.

Income will not normally appear in 'D' schedule but goods obtained from informant's own business may. Where such goods are shown they must have a value shown.

If the informant indicates that he obtains items from his own business which are not paid for at the time, (this will be indicated by a note "own shop"/ "own farm" etc. against each item), check that at least one member of the household has been coded 2 at Q1 B schedule or has a subsidiary self-employed job at Q4. Add together the values of all such items shown for the household and enter the total values at code 327 opposite Q27(a) B schedule of the person who owns the business. The items should also be coded in the D schedule. If members of the household are partners in the business the value of the self-supply goods should be totalled for both partners and then split between their B schedules in the same proportion as their profits.

Where a D schedule item has been shown at Q11 B schedule (eg. payment to a Friendly Society) it should be shown also in each of the D schedules on page five. The amount at Q11 may need to be converted to a weekly equivalent - see the notes at Q11 on how to do this. No entry should be made in the D books if the informant is temporarily off work and not being paid at the time of the interview.



Any item recorded at Q18 B schedule (Tax relief to employees for expenses incurred as a result of employment) should be deleted from page 18 of the D book. It should not be used to abate any entries (but see the notes at Q18 B schedule about tax relief for car expenses).

Coal or coke entered in 'D' schedule should be deleted if it is shown in 'B' schedule that this is concessionary.

#### TREATMENT OF REFUNDS

Because the 'D' schedule should contain only non-business expenditure some of the entries will have to be deleted or abated to remove any business element. Page 18 of the 'D' schedule should show any amount which is to be refunded - or claimed as a business expense for tax purposes by a self-employed person - on account of expenditure during the week of the schedule. This information should be used to abate 'D' schedule entries (except gas and electricity slot-meter payments and some car expenditure - see paragraph below on relationship with B schedule expenses questions).

The payment for which a refund is to be received, or which will be claimed as a business expense by a self-employed person should be abated by the amount shown on Q1 page 18. The following points are to be noted when making abatements:

1. For the purposes of abating entries because of refunds the two 'D' schedules should be considered as one. This means that if there is an excessive refund in one week's schedule that excess should be used to abate the other week's entries for that item of expenditure.
2. Where the refunds shown exceed the payments over the two week period ignore excess.
3. If refund is less than payment to be abated leave difference in 'D' schedule and code as normal.
4. Where refund covers a combination of payments abate items by a proportional amount (except for the cases described below in the "Relationship with B schedule expenses questions" section).
5. Where an allowance is recorded for an informant living away from home (eg. lodging allowance) abate amount spent on lodgings and meals away from home. If the allowance is in excess of amount spent then abate other items which could be related to informant being away from home, ie. entertainment, drinks and cigarettes.  
If allowance is smaller than amount abate by allowance and code balance in normal way.  
When an allowance is shown but no record is shown of expenditure away from home, information should be obtained from informant regarding duration of period and expenditure covered by allowance.

Relationship with B schedule expenses questions (Qs 19-21, 26, 28, 63)

Entries at the B schedule questions should not be used to abate D schedule entries except in the case of a fixed or mileage allowance for car expenses and slot-meter payments for gas and electricity (in the case of Employees) or claims for car expenses and slot-meter payments for gas and electricity (in the case of the Self-Employed). In these cases the D schedules should be abated as instructed in the notes for Qs 19, 20, and 28 B schedule and not by the entries at page 18 of the D schedule.

Where an entry at page 18 D schedule covers gas or electricity slot-meter payments or car expenditure (where there is a fixed or a mileage allowance) and one or more other items without saying how much is for each item the following action should be taken. Abate the car (or slot-meter) expenditure on the basis of the B schedule questions. The amount abated for these items should be taken from the total at page 18 and the remainder (if any) used to abate the other items covered by the entry at page 18.

When abating D book entries on the basis of the B schedule expenses questions care should be taken to adjust amounts claimed to cover the correct period.

Where a car allowance is given as a refund for particular expenses at Q20 B schedule the above three paragraphs do not apply, instead car expenditure in the D schedules should be abated on the basis of page 18 in the same way as other D schedule items.

Where the informant both has a fixed or mileage allowance and gets particular expenses refunded, the motoring expenditure should be abated for the particular expenses first - the motoring expenditure remaining after this should then be abated, using a car sheet, for the fixed/mileage allowance.

Information on page 18 of the D schedules should not be used to abate entries in the A schedule. However an entry at page 18 D schedule may suggest that an allowance has been missed at the B schedule expenses questions. In that case the budget should be queried.

Refunds from an organisation for which the informant does unpaid work (see Q1 page 18, and Q63 B schedule should be treated in the same way as refunds of business expenditure.

Recording deleted amounts

All deleted business expenditure should be entered at codes 248-254 on page 21 of A schedule.

BETTING WINNINGS

All winnings from betting should be shown at Q2 on page 18 of schedule against the appropriate source of winnings.

Any winnings shown elsewhere in schedule should be deleted and transferred to page 18 after checking that they are not already included there.

TRANSFER OF MONIES WITHIN HOUSEHOLD

Transfer of money between members of the household (eg. Husband giving Wife housekeeping money) should be deleted. This does not include payments to au pairs, domestic servants etc or children who are not spenders (pocket money); such payments should be coded.

MONIES RECEIVED FROM SUB-TENANTS FOR 'D' RECORD ITEMS

If a sub-tenant has contributed towards a service (eg. window cleaning) at Q13 in 'A' schedule then the landlord's payment for this service should be abated accordingly.

CREDIT CARDS

Items bought on a credit card account, should be deleted. These will be indicated by "(on credit card account)" or the name of the credit card, written beside the item.

Monthly payments to credit card accounts should be deleted as an 'A' schedule item.

COMPOSITE ENTRIES

Divide unlike items into separate entries where possible and code accordingly.

OWN PRODUCE

Food from own garden (including eggs) should be deleted.

Code expenditure on seeds, fertilizers, chicken food etc except where produce is sold as a business in which case delete as business expense.

INSURANCE POLICIES

Normally these are 'A' schedule items but where they refer to a particular event eg. holiday they should be coded as 'D' record item if they appear there.

LOANS AND CREDIT PURCHASES

Delete all loan repayments. All instalments payments covered by 'A' schedule Q40 should be shown there and deleted in 'D' schedule.

MEALS OUT

Coded according to item purchased and place of purchase.

PAYMENTS ON BEHALF OF OTHER HOUSEHOLD

Where an informant states that they pay directly any bills, etc. for another household those should be coded as cash gifts ie treatment is the same as if money had been given to other household.

EXPENDITURE ABROAD

Expenditure in the Channel Islands and Isle of Man should be coded 757.  
Expenditure elsewhere abroad should be coded 758.

For the purposes of FES non-business expenditure abroad falls into two categories; they are, expenditure in preparation for visit abroad (eg. deposit on holiday, commission on purchase of travellers cheques etc.) and actual expenditure incurred during time spent abroad in the fourteen days covered by 'D' schedule.

Expenditure abroad for business purposes and/or purchase of capital items such as houses etc are not to be included and should be deleted.

In order to code correctly the country concerned should have been shown in 'D' schedule.

MONTHLY BILLS COVERING A NUMBER OF ITEMS

- i If a bill is paid and all the items covered have been listed with their separate prices, code the items in the normal way. To avoid duplication, do not code the total amount of the bill.
- ii If the monthly bill has not been itemised, but the informant has listed items bought on account from that store over the 2 week record keeping period and has noted their cost to the left of the coding column, code these items after the cost of each item has been increased by the following formula:-
- |               |   |                          |   |                  |
|---------------|---|--------------------------|---|------------------|
| Cost of item  | x | Value of bill            | = | Amount to enter  |
| bought on a/c |   | Value of good bought on  |   | in coding column |
|               |   | a/c from shop in 2 weeks |   | for that item    |
- This gives a proportionate estimate of the value of the goods in the monthly bill. Delete the original monthly bill.
- iii If no bill is paid during the fortnight's record keeping, items shown on the days they are acquired but not paid for should be deleted.
- iv If a non-itemised monthly bill is paid but items bought on account have not been listed, refer.

PURCHASES FOR DEEP FREEZE

Where purchases of goods for deep freeze are made during the record keeping period they should be coded, provided payment was made during the period. If payment was not made the goods should be deleted.

If payment is made during the record keeping period for goods purchased previously this should be treated as monthly bill and details of items and cost of each ascertained and coded.

MOTOR VEHICLES

Vehicles purchased during record keeping period should be deleted.

Petrol, oil etc should be coded, but see notes on abatement of business expenditure.

POSTAL ORDERS

Poundage on postal orders should be coded 751.

The postal order itself should be coded according to the item purchased (eg. football pools).

If postal order is purchased during the record keeping period but not used the poundage should be coded at 751 but the value of postal order deleted.

If a postal order has been entered but its use is not specified in record book either on day of purchase or after then delete postal order value but code poundage.

TIPS

Tips should be given same code number as service or item supplied.

TOBACCO

Code as pipe tobacco unless there is evidence on the 'D' schedule that informant purchases cigarette papers.

SAVINGS

All sums of money put aside should be deleted. Transfers from a deposit account at a bank to another long-term savings account/shares etc should also be deleted. Transfers from a current account to a deposit account, or to another long-term savings account or to buy shares etc, should be coded.

ALCOHOLIC DRINK

If included in the amount for meals out and cannot be separated out code as meal out.

If included in the amount for meals out but the actual amount for drinks is identifiable code as alcoholic drink.

All identifiable purchases of alcoholic drinks should be coded to appropriate type code.