

FAMILY EXPENDITURE SURVEY

NOTE ON INTERPRETING INFORMATION ON THE BASE DATA TAPE, 1978

- 1 Much of the information on the FES annual base tape is secondary data derived from the answers to basic questions. Individual items are obtained in various ways and this note is intended as a guide to the sources and methods used in compiling the coded items as they are eventually recorded on the base tape.
- 2 Information is first collected from co-operating households by OPCS interviewers. For many of the questions on the household and income schedules, answers are entered directly in the appropriate coding boxes by the interviewers. Other coded entries are made subsequently by OPCS coding and editing staff from the information obtained by the interviewers. Coding boxes which are completed directly by interviewers are indicated on the questionnaires by a dotted line in the £ column; those for completion at the coding and editing stage contain a solid line. The diary record-books, giving details of payments during the 14 days record-keeping period, are completed by each spender, the information recorded being subsequently coded, and where necessary edited, by OPCS staff. OPCS Instructions to Interviewers contain a number of definitions (household, members, spenders, rooms etc) together with detailed instructions on the completion of particular questions.
- 3 The next stage in the processing of FES data is coding and editing. Here, after any adjustments which may be required to eliminate duplication, business expenditure etc, the information collected by interviewers is entered in the appropriate coding boxes on the questionnaires and code numbers added to the entries in the diary record-books. A more detailed description, in question number sequence, is given in the OPCS Coding Notes.
- 4 After coding and editing are completed, the data are transferred to computer files and a number of derived variables, known as product codes, are calculated and added to the tape. A list of the product codes, with a description of the method of calculation, is given in appendix 5 of the paper describing the annual base tape.
- 5 The final operation in the creation of the FES base tape is the calculation of a further series of computer derived codes. These codes are identified by an asterisk in the lists of codes in appendices 3 and 4 of the paper describing the base tape. For many of these derived codes the values assigned are in themselves code numbers, and, to interpret these, users are referred to the Coding Frames given in appendix 7 of the base tape paper. Neither the product codes nor the other derived codes appear in the interview schedules; they are calculated during computer processing and are written directly on to the base tape.
- 6 Users of the FES base tape may be faced with two types of problem in interpreting the data. First, to ascertain how the answer to a particular question on the interview schedules is processed, coded, and eventually entered on the base tape. Secondly, to ascertain how a particular coded item from the base tape is built up from the answers to questions. For the first problem, users will need to identify the particular question or questions from the household or income schedule and then to trace the action which has been taken on it, through the Interviewers Instructions, Coding Notes, and the Lists of Product Codes and Information Codes. In the second problem, the way in which a particular code is built up may be ascertained by identifying the code from the lists contained in the paper describing the base tape, and tracing it, and its components, through the Coding Notes and Interviewers Instructions.

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

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

Reference to the questionnaire shows that the interviewer is required to enter the identifying number of the recipient of the pension; whether it is by virtue of the former employment of the informant or of the spouse; the amount and the period covered by the last payment; whether tax was deducted at source and, if so, the amount of tax; and whether the last payment was gross or net of tax. The Coding Notes for question B 46 show that, at the coding stage, the last payment, after deduction of any tax, is entered at code 342 with the appropriate period code; the amount of tax, if any, at code 343 with the period code; and numeral 3 or 4 at code A 236 to indicate the source of the pension. Some public sector pensions may be entered by interviewers at question 47. Those pensions identified at the coding stage as being in the public sector are transferred to question 46 before the amounts are entered in the appropriate coding boxes. Reference to the document describing the base tape shows that the amounts recorded at these codes, reduced to weekly values, are recorded on the base tape in the personal income record of the recipient of the pension. Examination of the list of product codes also shows that the basic codes are used as components of a number of product codes which are recorded on the base tape in the household or personal product code records, as appropriate. The product codes derived from the public section pension data on a personal basis are codes O40P, O41P, O51P, O53P, O79P, O87P and 107P, with household aggregates at codes 328P, 329P, 330P and 331P.

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

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

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

Reference to code A201 on page 18 shows that these codings are obtained from question 1 of the income schedule (B). The Coding Notes relating to question B1 give detailed definitions of the various classes of workers together with instructions on the treatment of special groups such as working students and seasonal workers. Similar but less detailed definitions are given on page 35 of the Interviewers Instructions.

FAMILY EXPENDITURE SURVEY

Common problems encountered in the use of data from the survey

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

- (i) Despite its name, the Family Expenditure Survey collects data from households, not families, and members of a household need not be related. The term "family unit" as used in the survey does not refer to the nuclear family, but rather to a unit approximating to the Income Tax Unit as defined by Inland Revenue. (See FES Report, Appendix 4, definition 1.)
- (ii) The FES does not record intra-household transactions. If the household contains a lodger, there will be no entry of income or expenditure to cover his or her payments for board and lodging. If expenditure is incurred on the lodger's behalf by another member of the household (for instance where the head of household pays the electricity bill for all members) there is no way of identifying this expenditure and allocating it wholly or in part to the lodger. Similarly there is no way of telling if expenditure by one household member has been incurred on behalf of another who has then made a compensatory payment (for instance if a housewife buys clothes on behalf of an elderly parent or teenager). For these reasons, it is not possible to make a meaningful analysis of expenditure or income at a level below that of the household, for instance at a 'family-unit' level; such an analysis could sensibly cover only certain limited types of income such as wages and salaries.
- (iii) In the FES, figures of both expenditure and income are built up from data covering different time periods. For this reason, little is achieved by attempting to compare FES income and expenditure for groups of households. (See FES Report, Appendix 8). A further point is that, although all household expenditure is in theory included in the survey, some types of income are explicitly excluded. (See FES Report, Appendix 4, definition 15). A particular consequence is that savings ratios cannot be obtained by comparing FES income and expenditure figures.
- (iv) FES data are collected throughout the calendar year, to spread the interviewing load evenly. A household interviewed at the beginning of the year will in general be spending less than one interviewed at the end of the year because of intervening price rises. The aggregate figures published may therefore be considered as relating to about the middle of the year.
- (v) For a variety of reasons such as refusal to give income, refusal to keep records, refusal of at least one adult member of a household, the response rate achieved by the survey is about 70 per cent. The achieved sample is therefore subject to a number of biases. These are described in the FES Report, Part I, para 15 and in more detail in an article by W E F Kemsley in Statistical News (November 1975).
- (vi) Some FES data are subject to under-recording (see FES Report, Part I, paras 16 - 17).

- (vii) The FES sample is relatively small in total (about 7,000 households co-operate every year), and for particular groups of households it can be very small. There are obvious dangers in drawing firm conclusions from the results for small groups of households because of the sampling error involved.
- (viii) Economic activity rates may be calculated from the FES. However these are likely to be different from those calculated from other surveys such as the General Household Survey. The FES asks "Are you working at present?" whereas most other surveys have a fixed reference period such as a week. The main purpose of the FES activity question is to pick up all possible sources of income and it is closely linked to the income questions. Indeed, after the main questions about earnings on the Income Schedule a further enquiry, Question 64, asks "During the last 12 months, have you received any money for odd jobs or any occasional fees for work of professional advice which we have not yet covered?". If the answer is "Yes", the answer to the economic activity question may be amended. The consequence of these special factors is that the FES tends to show higher economic activity rates than other surveys, particularly in the case of part-time or self-employed women workers who may earn a few pounds a week baby-sitting, or a few pounds a week - or a year - from a mail order agency.
- (ix) The fullest source of information about FES sampling, fieldwork and coding procedures is the technical handbook "Family Expenditure Survey, Handbook on the Sample, Fieldwork and Coding Procedures" by W F F Kemsley, HMSO, 1969. This is now out of date but is being revised. Enquiries about correct procedures should be directed to OPCS at the address or telephone numbers mentioned in the Contents and Introductory Note.
- (x) Although a continuous survey, the FES is not static in content. To some extent this is reflected in the changes made in codes from the previous year (see Contents and Introductory Note, item 6).

Personal Gross Income (normal), 13 week rule applied

(Code 051P)

Schedule and Question No.	Source of Income	Code
	<u>Wage/salary from main employment: (not included if informant has been away from work without pay for more than 13 weeks)</u>	
B.6 or B.15	Last take-home pay, if normal, otherwise normal take-home pay	303 or 32
B.9	PAYE tax	305
B.10	NI conts	306
B.11	Superannuation	318
B.11	Other deductions from pay	308
B.16	Gross bonus	312
	<u>Wage/Salary from subsidiary employment:</u>	
B.23	Last take-home pay	309
B.25	PAYE tax	310
B.25	NI conts	311
B.25	Superannuation	319
B.25	Other deductions from pay	314
B.27	<u>Self-employment income:</u>	326,328
	<u>Investment income:</u>	
B.54	Building Society interest - net	376
B.54	" " " - calculated tax	020P
B.57	Interest from stocks, shares - net	378
B.57	" " " " - calculated tax	021P
B.49	Income from trust covenant - net	348
B.49	" " " " - tax	349
B.58	Income from property	360
B.51	Interest on Nat Savings	373
B.52	Interest on TSB deposits	371
B.55	Interest on other savings	374

Schedule and Question No.	Source of income	Code
B.53	Interest on Co-op Shares and dividends	375
B.56	Interest on British Savings Bonds. War Loan	377
-	Other unearned income	384
	<u>Annuities and pensions</u>	
B.46	Public sector pensions - net	342
B.46	" " " - tax	343
B.47	Private sector pensions - net	344
B.47	" " " - tax	345
B.48	Annuity - net	346
B.48	" - tax	347
B.50	TU pension	350
	<u>Social Security benefits (a)</u>	
B.38	Family income supplement, if current	368
-	Unemployment, sickness/industrial injury, invalidity and supplementary benefits, if received concurrently with earnings	028P
B.42	Other Soc Security benefits, if current	367
B.30	Family Allowance/child's benefit	337
B.31	Retirement pension.	338
B.32	Widow's benefits	339
B.33, B36B	War disability pension/ NI Disablement	340, 325
B.34	Mobility allowance, etc	361
B.39	Maternity allowance, if current	341
B.44	Lump sum Christmas Bonus to pensioners	394
	<u>Social Security benefits (b) (included only if informant has been away from work without pay for more than 13 weeks)</u>	
B.37	Unemployment benefit, if current	362
B.36A	Sickness/industrial injury benefit, if current	363
B.40	Supplementary benefit, if current	365
B.35	Invalidity pension, if current	369
B.44	Lump sum Christmas Bonus to pensioners	394

Schedule and Question No.	Source of income	Code
	<u>Income from other sources:</u>	
B.45	Benefits from TUs, Friendly Societies, etc, if current	366
B.17	Value of meal vouchers	316
B.59A	Allowances from members of HMF	351
B.59B/C	Alimony, allowances from friends and relatives	352
B.59C	LA allowances for foster children	353
B.64	Other earned income	381
B.60A	Married women's allowance from absent husband	385
A.46	Scholarship income, person 16 or over	392
B.44	Electricity discount (fixed)	393
A.46	Scholarship income - child under 16	395
B.72	Other income of child under 16	396

PERSONAL GROSS INCOME (CURRENT) CODE 053P

Schedule and Question No.	Source of income	Code
	<u>Wage/Salary from main employment:</u> (not included if informant was not paid last week or month)	
B6	Take-home pay	303
B9	PAYE tax	305
B10	NI conts	306
B11	Superannuation	318
B11	Other deductions from pay	308
B8	<u>Less</u> PAYE refunds	304
	<u>Wage/Salary from subsidiary employment:</u>	
B23	Last take-home pay	309
B25	PAYE tax	310
B25	NI conts	311
B25	Superannuation	319
B25	Other deductions from pay	314
B27	<u>Self-employment income:</u>	326, 328
	<u>Investment income</u>	
B54	Building Society interest - net	376
B54	" " " - calculated tax	020P
B57	Interest from stocks, shares - net	378
B57	" " " " - calculated tax	021P
B49	Income from trust/covenant - net	348
B49	" " " " - tax	349
B58	Income from property	360
B51	Interest on National Savings	373
B52	Interest on TSB deposits	374
B55	Interest on other savings	374
B53	Interest on Co-op shares and dividends	375
B56	Interest on British Savings Bonds, War Loan	377
-	Other unearned income	384

Schedule and Question No.	Source of income	Code
	<u>Annuities and pensions:</u>	
B46	Public sector pensions - net	342
B46	" " " - tax	343
B47	Private sector pensions - net	344
B47	" " " - tax	345
B48	Annuity - net	346
B48	" - tax	347
B50	TU pension	350
	<u>Social Security benefits:</u>	
B38	Family Income Supplement, if current	368
B37	Unemployment benefit, " "	362
B36A	Sickness/Industrial Injury benefits, if current	363
B40	Supplementary benefit, if current	365
B35	Invalidity pension, if current	369
B42	Other Social Security benefits, if current	367
B30	Family Allowance/Child's benefit	337
B31	Retirement pension	338
B33, B36B	War disability pension/NI disablement	340, 325
B32	Widow's benefits	339
B44	Lump sum Christmas Bonus to pensioners	394
	<u>Income from other sources:</u>	
B45	Benefits from TUs, Friendly Societies, etc, if current	366
B17	Value of meal vouchers	316
B59A	Allowances from members of HMF	351
B59B/C	Alimony, allowances from friends and relatives	352
B59C	LA Allowances for foster children	353
B64	Other earned income	381
B60A	Married women's allowance from absent husband	385
A46	Scholarship income, person 16 or over	392
A46	Scholarship income, child under 16	395
B72	Other income of child under 16	396
B44	Electricity discount (fixed)	393

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

Schedule and Question No.	Source of Income	Code
	<u>Wage/salary from main employment:</u> (not included if informant has been away from work without pay for more than 13 weeks)	
B.6 or B.15	Last take home pay, if normal, otherwise normal take home pay	303 or 329
B.9	PAYE tax	305
B.10	NI contributions	306
B.11	Superannuation	318
B.11	Other deductions from pay	308
B.16	Gross bonus	312
	<u>Wage/salary from subsidiary employment:</u>	
B.23	Last take home pay	309
B.25	PAYE tax	310
B.25	NI contributions	311
B.25	Superannuation	319
B.25	Other deductions from pay	314
B.27	<u>Self-employment income</u>	326, 328
	<u>Investment income:</u>	
B.54	Building Society interest - net	376
B.54	" " " - calculated tax	020P
B.57	Interest from stocks, shares - net	378
B.57	" " " " - calculated tax	021P
B.49	Income from trust/covenant - net	348
B.49	" " " " - tax	349
B.58	Income from property	360
B.51	Interest on National Savings	373
B.52	Interest on TSB deposits	371
B.55	Interest on other savings	374
B.53	Interest on Co-op shares and dividends	375
B.56	Interest on British Savings Bonds, War Loan	377
-	Other unearned income	384

Schedule and Question No.	Source of income	Code
	<u>Annuities and pensions:</u>	
B.46	Public sector pensions - net	342
B.46	" " " - tax	343
B.47	Private sector pensions - net	344
B.47	" " " - tax	345
B.48	Annuity - net	346
B.48	" - tax	347
B.50	TU pension	350
	<u>Social Security benefits (a):</u>	
B.38	Family Income Supplement, if current	368
-	Unemployment, sickness/industrial injury, invalidity and supplementary benefits, if received concurrently with earnings	028P
B.42	Other Social Security benefits, if current	367
B.30	Family Allowances/Child's benefit	337
B.31	Retirement pension	338
B.32	Widow's benefits	339
B.33, B36B	War disability pension/NI Disablement	340, 325
B.34	Mobility allowance, etc	361
B.39	Maternity allowance, if current	341
B.44	Lump sum Christmas Bonus to pensioners	394
	<u>Social Security benefits (b); included only if informant has been away from work without pay for more than 13 weeks)</u>	
B.37	Unemployment benefit, if current	362
B.36A	Sickness/industrial injury benefit, if current	363
B.40	Supplementary benefit, if current	365
B.35	Invalidity pension if current	369
B.44	Lump sum Christmas Bonus to pensioners	394
	<u>Income from sub-letting: (not included for owned/ rent-free dwellings if less than the updated rateable value)</u>	
A.13	Rent received from sub-letting rooms	090
A.15	" " " " " garage	100
A.18, 19, 20	Rates rebate	040, 047
A.17	Rent rebate	230

Schedule and Question No.	Source of income	Code
A.17	<u>less</u> rent	010
A.17	<u>less</u> rent, including services	020
A.18, 19, 20	<u>less</u> rates	030
A.18, 19, 20	<u>less</u> water charges	050
A.20	<u>less</u> ground rent and other regular housing payments	060
A.24	<u>less</u> insurance on structure	110
A.16B	<u>less</u> caravan site rent	120
-	<u>Income from occupation of owned/rent-free dwellings</u> (not included if income from sub-letting is greater)	
	Rateable value, updated	267P, 268P
		269P
	<u>Income from other sources:</u>	
B.45	Benefits from TUs, Friendly Societies, if current	366
B.17	Value of meal vouchers	316
B.59A	Allowances from members of HMF	351
B.59B/C	Alimony, allowances from friends and relatives	352
B.59C	LA allowances for foster children	353
B.64	Other earned income	381
B.60A	Married women's allowance from absent husband	385
A.46	Scholarship income, person 16 or over	392
B.44	Electricity discount (fixed)	393
A.46	Scholarship income, - child under 16	395
B.72	Other income of child under 16	396

Current Gross Household Income (Code 352P)

FES 1978

Schedule and Question No.	Source of income	Code
	<u>Wage/Salary from main employment:</u> (not included if informant was not paid last week or month)	
B6	Take-home pay	303
B9	PAYE tax	305
B10	NI conts	306
B11	Superannuation	318
B11	Other deductions from pay	308
B8	<u>less</u> PAYE refunds	304
	<u>Wage/Salary from subsidiary employment:</u>	
B23	Last take-home pay	309
B25	PAYE tax	310
B25	NI conts	311
B25	Superannuation	319
B25	Other deductions from pay	314
B27	<u>Self-employment income:</u>	326, 328
	<u>Investment income:</u>	
B54	Building Society interest - net	376
B54	" " " - calculated tax	020P
B57	Interest from stocks, shares - net	378
B57	" " " " - calculated tax	021P
B49	Income from trust/covenant - net	348
B49	" " " " - tax	349
B58	Income from property	360
B51	Interest on Nat Savings	373
B52	Interest on TSB deposits	371
B55	Interest on other savings	374
B53	Interest on Co-op Shares and dividends	375
B56	Interest on British Savings Bonds, War Loan	377
-	Other unearned income	384
	<u>Annuities and pensions:</u>	
B46	Public sector pensions - net	342
B46	" " " - tax	343
B47	Private sector pensions - net	344
B47	" " " - tax	345
B48	Annuity - net	346
B48	" - tax	347
B50	TU pension	350

Schedule and Question No.	Source of income	Code
	<u>Social Security benefits:</u>	
B38	Family income supplement, if current	368
B37	Unemployment benefit, "	362
B36A	Sickness/Industrial injury benefits, if current	363
B40	Supplementary benefit, if current	365
B35	Invalidity pension, "	369
B42	Other Social Security benefits, if current	367
B30	Family Allowance /Child's benefit	337
B31	Retirement pension	338
B33, B36B	War disability pension /NI disablement	340, 325
B32	Widow's benefits	339
B39	Maternity benefit, if current	341
B44	Lump sum Christmas Bonus to pensioners <u>Income from sub-letting:</u> (not included for owned/rent-free dwellings if less than updated rateable value)	394
A13	Rent received from sub-letting rooms	090
A15	" " " " " garage	100
18 19 20	Rates rebate	040, 047
A 17	Rent rebate	230
A 17	<u>less</u> rent	010
A 17	<u>less</u> rent, including services	020
18 19 20	<u>less</u> rates	030
18 19 20	<u>less</u> water charges	050
A 20	<u>less</u> ground rent and other regular housing payments	060
A24	<u>less</u> insurance on structure	110
A 16B	<u>less</u> caravan site rent	120
	<u>Income from occupation of owned/rent-free dwellings:</u> (not included if income from sub-letting is greater)	
-	Rateable value, updated	267P, 268P 269P
	<u>Income from other sources:</u>	
B45	Benefits from TUs, Friendly Societies, etc, if current	366
B17	Value of meal vouchers	316
B59A	Allowances from members of HMF	351
B59B/C	Alimony, allowances from friends and relatives	352
B59C	LA allowances for foster children	353
B64	Other earned income	381
B60A	Married women's allowance from absent husband	385
A46	Scholarship income, person 16 or over	392
B44	Electricity discount (fixed)	393
A46	Scholarship income - child under 16	395
B72	Other income of child under 16	396

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

FES 1978

Schedule and Question No.	Source of income	Code
	<u>Wage/Salary from main employment:</u>	
B6 or B15	Last take-home pay, if normal, otherwise normal take-home pay	303 or 329
B9	PAYE tax	305
B10	NI contributions	306
B11	Superannuation	318
B11	Other deductions from pay	308
B16	Gross bonus	312
	<u>WAGE/Salary from subsidiary employment:</u>	
B23	Last take-home pay	309
B25	PAYE tax	310
B25	NI contributions	311
B25	Superannuation	319
B25	Other deductions from pay	314
B27	<u>Self-employment income:</u>	326, 328
	<u>Investment income:</u>	
B54	Building Society interest - net	376
B54	" " " - calculated tax	020P
B57	Interest from stocks, shares - net	378
B57	" " " " - calculated tax	021P
B49	Income from trust/covenant - net	348
B49	" " " " - tax	349
B58	Income from property	360
B54	Interest on National Savings	373
B52	Interest on TSB deposits	371
B55	Interest on other savings	374
B53	Interest on Co-op shares and dividends	375
B56	Interest on British Savings Bonds, War Loan	377
-	Other unearned income	384
	<u>Annuities and pensions:</u>	
B46	Public sector pensions - net	342
B46	" " " - tax	343
B47	Private sector pensions - net	344
B47	" " " - tax	345
B48	Annuity - net	346
B48	" - tax	347
B50	TU pension	350

Schedule and Question No.	Source of income	Code
	<u>Social Security benefits</u>	
B38	Family income supplement, if current	368
-	Unemployment, sickness, industrial injury, invalidity and supplementary benefits, if received concurrently with earnings	028P
B42	Other Social Security benefits, if current	367
B30	Family allowance/ child's benefit	337
B31	Retirement pension.	338
B32	Widow's benefits	339
B33, B36B	War disability pension/NI disablement	340, 325
B34	Mobility allowance, etc	361
B44	<u>Lump sum Christmas Bonus to pensioners</u> <u>Income from sub-letting:</u> (not included for owned/rent-free dwellings if less than updated rateable value)	394
A13	Rent received from sub-letting rooms	090
A15	" " " " " garage	100
A18,19,20	Rates rebate	040,047
A17	Rent rebate	230
A17	<u>Less</u> rent	010
A17	<u>Less</u> rent, included services	020
A18,19,20	<u>Less</u> rates	030
A18,19,20	<u>Less</u> water charges	050
A20	<u>Less</u> ground rent and other regular housing payments	060
A24	<u>Less</u> insurance on structure	110
A16 B	<u>Less</u> caravan site rent	120
	<u>Income from occupation of owned/rent-free dwellings:</u> (not included if income from sub-letting is greater)	
-	Rateable value, updated	267P,268P,269P
	<u>Income from other sources:</u>	
B45	Benefits from TUs, Friendly Societies, etc, if current	366
B17	Value of meal vouchers	316
B59A	Allowances from members of HMF	351
B59B/C	Alimony, allowances from friends and relatives	352
B59C	LA allowances for foster children	353
B64	Other earned income	381
B60A	Married women's allowance from absent husband	385
A46	Scholarship income, person 16 or over	392
B44	Electricity discount (fixed)	393
A46	Scholarship income - child under 16	395
B72	Other income of child under 16	396

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

Schedule and Question No.	Source of income	Code
	<u>Wage/Salary from main employment</u> (not included if informant has been away from work without pay for more than 13 weeks)	
B6	Last take-home pay	303
B9	PAYE tax	305
B10	NI contributions	306
B11	Superannuation	318
B11	Other deductions from pay	308
B8	<u>less PAYE refunds</u>	304
	<u>Wage/Salary from subsidiary employment:</u>	
B23	Last take-home pay	309
B25	PAYE tax	310
B25	NI Conts	311
B25	Superannuation	319
B25	Other deductions from pay	314
B27	<u>Self-employment income:</u>	326, 328
	<u>Investment income:</u>	
B54	Building Society interest - net	376
B54	" " " - calculated tax	020P
B57	Interest from stocks, shares - net	378
B57	" " " " - calculated tax	021P
B49	Income from trust/covenant - net	348
B49	" " " " - tax	349
B58	Income from property	360
B51	Interest on Nat Savings	373
B52	Interest on TSB deposits	371
B55	Interest on other savings	374
B53	Interest on Co-op Shares and dividends	375
B56	Interest on British Savings Bonds, War Loan	377
-	Other unearned income	384
	<u>Annuities and pensions:</u>	
B46	Public sector pensions - net	342
B46	" " " - tax	343
B47	Private sector pensions - net	344
B47	" " " - tax	345
B48	Annuity - net	346
B48	" - tax	347

Schedule and Question No.	Source of income	Code
B50	TU pension	350
	<u>Social Security benefits (a)</u>	
B38	Family income supplement, if current	368
-	Unemployment, sickness and supplementary benefits, if received concurrently with earnings	028P
B42	Other Soc Security benefits, if current	367
B30	Family allowance/child's benefit	337
B31	Retirement pension	338
B32	<u>Widow's benefits</u>	339
B33, B36B	NI disablement/War disability pension	340, 325
B39	Maternity allowance, if current	341
B34	Mobility allowance, etc	361
B44	<u>Lump sum Christmas Bonus to pensioners</u> <u>Social Security benefits (b)</u> (included only if informant has been away from work without pay for more than 13 weeks)	394
B37	Unemployment benefit, if current	362
B36A	Sickness/industrial injury benefits, if current	363
B40	Supplementary benefit, if current	365
B36	Invalidity pension, if current	369
B44	<u>Lump sum Christmas Bonus to pensioners</u> <u>Income from sub-letting: (not included for owned/rent-free dwellings if less than updated rateable value)</u>	394
A13	Rent received from sub-letting rooms	090
A15	" " " " " garage	100
A18 19 20	Rates rebate	040, 047
A17	Rent rebate	230
A17	<u>less</u> rent	010
A17	<u>less</u> rent, including services	020
A18 19 20	<u>less</u> rates	030
A18 19 20	<u>less</u> water charges	050
A20	<u>less</u> ground rent and other regular housing payments	060
A24	<u>less</u> insurance on structure	110
A16B	<u>less</u> caravan site rent	120
	<u>Income from occupation of owned/rent-free dwellings: (not included if income from sub-letting is greater)</u>	
-	Rateable value, updated	267P, 268P, 269P

Schedule and Question No.	Source of income	Code
	<u>Income from other sources:</u>	
B45	Benefits from TUs, Friendly Societies, etc, if current	366
B17	Value of meal vouchers	316
E59A	Allowances from members of HMF	351
B59B/C	Alimony, allowances from friends and relatives	352
E59C	LA allowances for foster children	353
B64	Other earned income	381
B60A	Married women's allowance from absent husband	385
A46	Scholarship income, person 16 or over	392
B44	Electricity discount (fixed)	393
A46	Scholarship income - child under 16	395
B72	Other income of child under 16	396

Gross Household Income, based on actual earnings
last time paid (Code 387P)

Schedule and Question No.	Source of income	Code
	<u>Wage/Salary from main employment:</u>	
B6	Last take-home pay	303
B9	PAYE tax	305
B10	NI contributions	306
B11	Superannuation	318
B11	Other deductions from pay	308
B8	<u>less</u> PAYE refunds	304
	<u>Wage/Salary from subsidiary employment:</u>	
B23	Last take-home pay	309
B25	PAYE tax	310
B25	NI Conts	311
B25	Superannuation	319
B25	Other deductions from pay	314
B27	<u>Self-employment income:</u>	326, 328
	<u>Investment income:</u>	
B54	Building Society interest - net	376
B54	" " " - calculated tax	020P
B57	Interest from stocks, shares - net	378
B57	" " " " - calculated tax	021P
B49	Income from trust/covenant - net	348
B49	" " " " - tax	349
B58	Income from property	360
B51	Interest on Nat Savings	373
B52	Interest on TSB deposits	371
B55	Interest on other savings	374
B53	Interest on Co-op Shares and dividends	375
B56	Interest on British Savings Bonds, War Loan	377
-	Other unearned income	384
	<u>Annuities and pensions:</u>	
B46	Public sector pensions - net	342
B46	" " " - tax	343

Schedule and Question No.	Source of income	Code
B47	Private sector pensions - net	344
B47	" " " - tax	345
B48	Annuity - net	346
B48	" - tax	347
B50	TU pension	350
	<u>Social Security benefits</u>	
B38	Family income supplement, if current	368
	Unemployment, sickness/industrial injury, invalidity and supplementary benefits, if received concurrently with earnings	028P
B42	Other Soc Security benefits, if current	367
B30	Family allowance/Child's benefit	337
B31	Retirement pension	338
B32	Widows' benefits	339
B33, B36B	War disability pension/NI disablement	340, 325
B34	Mobility allowance, etc	361
B44	Lump sum Christmas Bonus to pensioners	394
	<u>Income from sub-letting: (not included for owned/rent-free dwellings if less than updated rateable value)</u>	
A13	Rent received from sub-letting rooms	090
A15	" " " " " garage	100
A 18 19 20	Rates rebate	040, 047
A 17	Rent rebate	230
A 17	<u>less</u> rent	010
A 17	<u>less</u> rent, including services	020
A 18 19 20	<u>less</u> rates	030
A 18 19 20	<u>less</u> water charges	050
A 20	<u>less</u> ground rent and other regular housing payments	060
A 24	<u>less</u> insurance on structure	110
A 16 B	<u>less</u> caravan site rent	120

Schedule and Question No.	Source of income	Code
	<u>Income from occupation of owned/rent-free dwellings:</u> (not included if income from sub-letting is greater)	
-	Rateable value, updated	267P, 268P, 269P
	<u>Income from other sources:</u>	
B45	Benefits from TUs, Friendly Societies, etc, if current	366
B17	Value of meal vouchers	316
B59A	Allowances from members of HMF	351
B59B/C	Alimony, allowances from friends and relatives	352
B59C	LA allowances for foster children	353
B64	Other earned income	381
B60A	Marriedwomen's allowance from absent husband	385
A46	Scholarship income, person 16 or over	392
B44	Electricity discount (fixed)	393
A46	Scholarship income - child under 16	395
B72	Other income of child under 16	396

GSO Net Household Income (Code 456P)

Schedule and Question No.	Source of income	Code
	<u>Wage/Salary, main and subsidiary employment</u> (if the informant has received unemployment, sickness or invalidity benefits in the last 12 months, the amount of wage/salary is abated in proportion to the number of weeks in the year for which these benefits were received).	
B6 or B15	Last take home pay, if normal, otherwise normal take home pay	303 or 329
B23	Last take home pay from subsidiary employment	309
B11, B25	Superannuation contributions	318, 319
B11, B25	Other deductions from pay	308, 314
B16	Net bonus	330
B17	Value of luncheon vouchers	316
B27	<u>Self-employment income</u>	326, 328
	<u>Investment income:</u>	
B54	Building Society interest - net	376
B57	Interest from stocks, shares - net	378
B49	Income from trust/covenant - net	348
B53	Interest on Co-op shares and dividends	375
B58	Income from property	360
B51	Interest on Nat Savings	373
B52	Interest on TSB deposits	371
B55	Interest on other savings	374
B56	Interest on British Savings Bonds, War Loan	377
-	Other unearned income	384
	<u>Annuities and pensions:</u>	
B46	Public sector pensions - net	342
B47	Private sector pensions - net	344
B48	Annuity - net	346
B50	Trade Union pension	350
	<u>Social Security benefits (a)</u>	
B30	Family Allowances/Child's benefit	337
B31	Retirement pension	338
B32	Widow's benefits	339
B33, B36B	War disability pension/NI disablement	340, 325

Schedule and Question No.	Source of income	Code
B34	Mobility allowance, etc	361
B41	Death grant/maternity grant	372
B40	Supplementary benefit, if current	365
B42	Other social security benefits, if current	367
B44	Lump sum Christmas Bonus to pensioners	394
	<u>Social Security benefits (b)</u> (the last weekly payment of these benefits is averaged over the number of weeks in the last 12 months for which they have been received).	
B37	Unemployment benefit	362
B36A	Sickness/Industrial injury benefits	363
B35	Invalidity pension	369
B38	Family Income Supplement	368
B44	Lump sum Christmas Bonus to pensioners	394
B39	Maternity allowance	341
	<u>Income from sub-letting:</u>	
A13	Rent received from sub-letting rooms	090
A15	" " " " , " garage	100
A17	<u>less rent</u>	010
A17	<u>less rent</u> including services	020
A18, 19, 20	<u>less rates</u>	030
A19, 19, 20	<u>less water charges</u>	050
A20	<u>less ground rent and other regular housing payments</u>	060
-	<u>less owner-occupiers rateable value</u> (housing costs are abated in proportion to the number of rooms sub-let)	267P, 268P
	<u>Income from rent-free dwelling:</u>	
-	Rateable value, updated	269P
-	Imputed costs in business expense cases	267
	<u>Income from owner-occupation:</u>	
-	Rateable value, updated	267P, 268P
	<u>Income from other sources:</u>	
B59A	Allowances from members of HMF	351
B59B/C	Alimony, allowances from friends and relatives	352
B45	Benefits from TUs, Friendly Societies	366

Schedule and Question No.	Source of income	Code
B59C	LA allowances for foster children	353
B64	Other earned income	381
B60A	Married women's allowance from absent husband	385
B43	Redundancy pay averaged over years of service	357
B72	Other income of child under 16	396
A46	Value of private scholarships	209
A46	Value of public scholarships	210
	<u>Imputed income:</u>	
B17	Free meals from employer	317
B17	Other free food from employer	320
B61	Value of concessionary coal	322
B61	Value of concessionary coke	324
B27	Value of self-supply goods	327
A45	School milk	259
A45	School meals	261
A45	NHS Milk	263
A45	NHS Dried milk	265
	<u>Tax and insurance:</u>	
B8	Refunds of PAYE tax	304
B66	Refunds of tax other than PAYE	390
B65	<u>less</u> direct tax payments	387
-	<u>less</u> NI contributions paid by non-employees	029P

CSO ORIGINAL HOUSEHOLD INCOME (CODE 459P)

Schedule and Question No.	Source of income	Code
	<u>Wage/Salary, main and subsidiary employment</u> (if the informant has received unemployment, sickness or invalidity benefits in the last 12 months, the amount of wage/salary is abated in proportion to the number of weeks in the year for which these benefits were received.)	
B6 or B15	Last take home pay, if normal, otherwise normal take-home pay.	303 or 329
B23	Last take home pay from subsidiary employment	309
B9, 25	PAYE tax	305, 310
B10, 25	NI conts	306, 311
B11, 25	Superannuation contributions	318, 319
B11, 25	Other deductions from pay	308, 314
B16	Gross bonus	312
B17	Value of luncheon vouchers	316
B27	<u>Self-employment income</u>	326, 328
	<u>Investment income</u>	
B54	Building Society interest - net	376
B54	" " " - calculated tax	020p
B57	Interest from stocks, shares - net	378
B57	" " " " - calculated tax	021p
B49	Income from trust/covenant - net	348
B49	" " " " - tax	349
B58	Income from property	360
B51	Interest on Nat Savings	373
B52	Interest on TSB deposits	371
B55	Interest on other savings	374
B53	Interest on Co-op Shares and dividends	375
B56	Interest on British Savings Bonds, War Loan	377
	Other unearned income	384
	<u>Annuities and pensions</u>	
B46	Public sector pensions - net	342
B46	" " " - tax	343
B47	Private sector pensions - net	344
B47	" " " - tax	345
B48	Annuity - net	346
B48	" - tax	347
B50	TU pension	350

Schedule and Question No.	Source of income	Code
	<u>Income from sub-letting</u>	
A13	Rent received from sub-letting rooms	090
A15	Rent received from sub-letting garage	100
	<u>less</u> owner-occupiers rateable value, updated	267P, 268P
A17	<u>less</u> rent	010
A17	<u>less</u> rent including services	020
A18 19 20	<u>less</u> rates	030
A18 19 20	<u>less</u> water charges	050
A20	<u>less</u> ground rent and other regular housing payments (the housing costs of sub-let dwellings are abated in proportion to the number of rooms sub-let)	060
	<u>Income from occupation of rent free dwellings</u>	
	Rateable value, updated	269P
-	Imputed costs in business expense cases	267
	<u>Income from owner-occupation</u>	
	Rateable value, updated	267P, 268P
	<u>Imputed income</u>	
B17	Free meals from employer	317
B17	Other free food from employer	320
B61	Value of concessionary coal	322
B61	Value of concessionary coke	324
B27	Value of self-supply goods	327
	<u>Income from other sources</u>	
B59A	Allowances from members of HMF	351
B59B/C	Alimony, allowances from friends and relatives	352
B59C	LA allowances for foster children	353
B64	Other earned income	381
B60A	Married womans allowance from absent husband	385
B72	Other income of child under 16	396
A46	Income from private scholarships	209
B45	TU or Friendly Society Benefits, averaged over number of weeks received	366

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

Schedule and Question No.	Source of Income	Code
	<u>Wage/Salary:</u> (If the informant has received unemployment, sickness or invalidity benefits in the last 12 months, the amount of wage or salary is abated in proportion to the number of weeks in the year for which these benefits were received.)	
B.6 or B.15	Last take-home pay, if normal, otherwise normal take-home pay	303 or 329
B.23	Last take-home pay from subsidiary employment	309
B.9, B.25	PAYE tax	305, 310
B.10, B.25	NI contributions	306, 311
B.11, B.25	Other deductions from pay	308, 314
B.16	Gross bonus	312
B.27	<u>Self-employment income</u>	326, 328
	<u>Investment income:</u>	
B.54	Building Society interest - net	376
B.54	Building Society interest - calculated tax	020P
B.57	Interest from stocks, shares - net	378
B.57	Interest from stocks, shares - calculated tax	021P
B.49	Income from trust/covenant - net	348
B.49	Income from trust/covenant - tax	349
B.58	Income from property	360
B.51	Interest on Nat Saving	373
B.52	Interest on TSB deposits	371
B.55	Interest on other savings	374
B.56	Interest on British Savings Bonds, War Loan	377
-	Other unearned income	384
	<u>Annuities and pensions:</u>	
B.46	Public sector pensions - net	342
B.46	Public sector pensions - tax	343
B.47	Private sector pensions - net	344
B.47	Private sector pensions - tax	345
B.48	Annuity - net	346
B.48	Annuity - tax	347
B.50	Trade Union pension	350

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

Schedule and Question No.	Source of income	Code
	<u>Social Security benefits:</u>	
B.30	Family allowances/Child's benefit	337
B.31	NI Retirement pension	338
B.32	NI Widow's benefits	339
	<u>Income from sub-letting:</u>	
A.13	Rent received from sub-letting rooms	090
A.15	Rent received from sub-letting garage	100
-	<u>Less</u> owner-occupiers rateable value	267P, 268P
A.17	<u>Less</u> rent	010
A.17	<u>Less</u> rent including services	020
A.18, 19, 20	<u>Less</u> rates	030
A.18, 19, 20	<u>Less</u> water charges	050
A.20	<u>Less</u> ground rent and other regular housing payments (housing costs are abated in proportion to the number of rooms sub-let)	060
	<u>Other income:</u>	
B.64	Other earned income	381
B.72	Other income of child under 16	396
B.3b	Earned income before retirement, if retired less than 52 weeks	302, A.206

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

Schedule and Question No.	Source of income	Code
	<u>Wage/Salary from main employment</u> (not included if informant has been away from work without pay for more than 2 weeks)	
B6 or B15	Last take-home pay, if normal, otherwise normal take-home pay	303 or 329
B9	PAYE tax	305
B10	NI contributions	306
B11	Superannuation	318
B11	Other deductions from pay	308
B16	Gross bonus	312
	<u>Wage/Salary from subsidiary employment:</u>	
B23	Last take-home pay	309
B25	PAYE tax	310
B25	NI contributions	311
B25	Superannuation	319
B25	Other deductions from pay	314
B27	<u>Self-employment income:</u>	326, 328
	<u>Investment income:</u>	
B54	Building Society interest - net	376
B54	" " " - calculated tax	020P
B57	Interest from stocks, shares - net	378
B57	" " " " - calculated tax	021P
B49	Income from trust/covenant - net	348
B49	" " " " - tax	349
B58	Income from property	360
B51	Interest on Nat Savings	373
B52	Interest on TSB deposits	371
B55	Interest on other savings	374
B53	Interest on Co-op Shares and dividends	375
B56	Interest on British Savings Bonds, War Loan	377
-	Other unearned income	384
	<u>Annuities and pensions:</u>	
B46	Public sector pensions - net	342
B46	" " " - tax	343
B47	Private sector pensions - net	344
B47	" " " - tax	345
B48	Annuity - net	346
B48	" - tax	347
B50	TU pension	350

Schedule and Question No.	Source of income	Code
	<u>Social Security benefits (a)</u>	
B38	Family income supplement, if current	368
-	Unemployment, sickness/industrial injury, invalidity and supplementary benefits, if received concurrently with earnings	028P
B42	Other Soc Security benefits, if current	367
B30	Family allowance/Child's benefit	337
B31	Retirement pension	338
B32	Widow's benefits	339
B33, B36B	War disability pension/NI Disablement	340, 325
B34	Mobility allowance, etc	361
B39	Maternity allowance, if current	341
	<u>Social Security benefits (b) (included only if informant has been away from work without pay for more than 2 weeks)</u>	
B37	Unemployment benefit, if current	362
B36A	Sickness/industrial injury benefit, if current	363
B40	Supplementary benefit, if current	365
B36	Invalidity pension, if current	369
	<u>Income from sub-letting: (not included for owned/rent free dwellings if less than updated rateable value)</u>	
A13	Rent received from sub-letting rooms	090
A15	" " " " " garage	100
A18 19 20	Rates rebate	040, 047
A17	Rent rebate	230
A17	<u>Less</u> rent	010
A17	<u>Less</u> rent, including services	020
A18 19 20	<u>Less</u> rates	030
A18 19 20	<u>Less</u> water charges	050
A20	<u>Less</u> ground rent and other regular housing payments	060
A24	<u>Less</u> insurance on structure	110
A16B	<u>Less</u> caravan site rent	120
	<u>Income from occupation of owned/rent-free dwellings: (not included if income from sub-letting is greater)</u>	
-	Rateable value, updated	267P, 268P, 2
	<u>Income from other sources:</u>	
B45	Benefits from TUs, Friendly Societies, etc, if current	366
B17	Value of meal vouchers	316
B59A	Allowances from members of HMF	351
B59B/C	Alimony, allowances from friends and relatives	352

Schedule and Question No.	Source of income	Code
B59C	LA allowances for foster children	353
B64	Other earned income	381
B60A	Married womans allowance from absent husband	385
A46	Scholarship income, person 16 or over	392
A46	Scholarship income - child under 16	395
B72	Other income of child under 16	396