



HM Revenue
& Customs

Jon Thompson
Chief Executive and Permanent Secretary

[REDACTED]

Nicky Morgan MP
Chair of the Treasury Select Committee
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29/08/2018

Dear Nicky

Thank you for your letter dated 25 July about Child Benefit.

You have suggested that HMRC should publish the additional statistics about Child Benefit that we sent to you recently. We will include these statistics in our annual official Child Benefit statistical report. The next report is due to be published by March 2019.

You have expressed concern about the impact of the High Income Child Benefit Charge on claimants and have asked to see the results of our recent social research study about this subject. As you are aware, the research report has not yet been finalised but we plan to make this available, in line with the Social Research Publication Protocol.

You have also highlighted the risk for households where one parent does not work, due to childcare commitments, but the other parent, who does work, is also the Child Benefit claimant. The consequence is that the parent who does not claim Child Benefit will not receive the National Insurance credits for State Pension purposes.

To understand this risk in more detail, I have asked my analysts to look into it, as you have requested, and expect to be able to share the results of this analysis in October.

You also mentioned the transfer of National Insurance credits between parents and have asked, in particular, what we are doing to publicise this service. HMRC has responsibility to record transfers of National Insurance credits as part of the department's wider administration of customers' National Insurance records. However, the policy responsibility for National Insurance credits lies with the Department for Work and Pensions (DWP).

The GOV.UK website sets out information about National Insurance credits, including information to help parents make transfers of National Insurance credits that result from claims to Child Benefit. This information is also signposted to individuals with gaps in their National Insurance record when they request a State Pension forecast from the Check your State Pension service (www.gov.uk/check-state-pension).

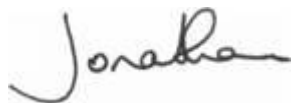
Information is available in large print, audio and Braille formats.
Text Relay service number – 18001



DWP regularly provides information to stakeholder organisations to encourage wider awareness raising about National Insurance credits and they form an important part of the on-going Your Pension campaign (www.yourpension.gov.uk).

Since 2010, individuals have had 12 months after the tax year to request a transfer. If parents wish to avoid having to request transfers on a regular basis, the GOV.UK website also provides information about how parents can change the person claiming Child Benefit in order to receive the associated National Insurance credits.

Kind regards



JON THOMPSON
CHIEF EXECUTIVE AND PERMANENT SECRETARY