

Summary of main changes in UKMOD: A3.0+ compared to A2.51+

Note: For further details and other changes see the log file (EM_LOG in folder Log of UKMOD_A3.0+)
Date: 17 Feb 2022

Policy systems:

- **Added UK_2025**
- UK_2022-2025 include changes announced in the **UK budget** (Oct21) and **Scottish budget** (Dec21).
- **COVID-19 shocks** extensions C19_X renamed to LMA (Labour Market Adjustment) and switched to **on by default for 2020-2025**.
- **Full Year Adjustment** (FYA) extension switched to **on by default** (to take into account implementation of policies within the financial).

Taxes and social insurance contributions

- **Health and Social Health Care Levy** implemented as an increase to NICs in 2022 and as separate social insurance contributions from 2023 onwards (teehl_s, tsehl_s, terhl_s).
- Inclusion of variables storing taxes corresponding to the **Scottish Rates of Income Tax** (SRIT, tin12_s), **Welsh Rates of Income Tax** (WRIT, tin11_s) and the rest of the UK (tin00_s) .

Coronavirus Job Retention Scheme (CJRS) and Self-employment Income Support Scheme (SEISS) (policies ConstDef_uk, cjrs_uk and seiss_uk)

- **Probabilities to go into CJRS** are now **calibrated** according to earnings levels (high and low) to match HMRC expenditure.

Other benefits

- **Extension of Scottish Child Payment to u16s** in December 2022.
- **Added** simulation of **Scottish Child Payment Bridging Payments** (as a separate benefit).
- **Improved** simulation of Scottish **Child Winter Heating Assistance**, first allocating observed disability benefits to disabled children (in FRS, receipt of disability benefits is reported by adults only).

Extensions

- **Full Year Adjustment** (FYA) extension now **uses date of interview** variables (ddt01) from 2016 input dataset onwards (not available in previous ones).
- Implemented **Benefit Take-up Adjustment Observed extension (BTO)** (off in the baseline during trial period). It assigns simulated benefits first to people with those benefits observed in the data. Similarly, it gives priority to people with observed Universal Credit to transition from Legacy Benefits.