

# UKMOD Change Log

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## Summary of changes between B2024.16 and B2024.21

Date: 18 Dec 2024

This document provides a summary of the changes implemented since the preceding public release of UKMOD. For further technical detail, please consult the Excel log file reported in the 'Log' directory of the model.

### Scottish Budget

The model has been updated following the Scottish Budget released on 04 December, as described below. Note that some tax and benefit policy interventions set out in the Budget are beyond the scope of the model; please get in touch with us if you think that anything has been inadvertently missed.

- Scottish income tax thresholds for 2025/26 updated
- Forward projections for Scottish Best Start Grant, Best Start Food, Scottish Child Payment and Carer's Allowance Supplement payment rates reflect September inflation, rather than being fixed.
- Winter Fuel payment for Scottish pensioner benefit units subject to a lower bound of £100 from winter 2025/26.

Note: At the time of writing details concerning relaxation of the two child limit in Scotland are yet to be available. The model will be updated to reflect this policy change as soon as we receive further clarification.

### Add-ons

- Added the BV0 extension and amended the BVR add-on to streamline behavioural analysis. See the updated documentation of the BVR add-on for further details.
- Extended TCO extension to project measures of indirect taxes aligned to National Accounts aggregates. Augmented Statistics Presenter "Default", "Baseline/Reform", and "Multisystem" templates to generate statistics for indirect taxes.

### Data Revisions

- None

## Code Corrections and Amendments

- New parameter included to facilitate experimentation with the counterfactual in which benefit caps are suppressed.
- New parameters included to facilitate experimentation with alternative assumptions concerning Local Housing Allowances.
- New parameters and policy (boact\_uk) to facilitate experimentation with alternative assumptions concerning State Pension values.
- Winter Fuel Payments allocated at the benefit unit level, rather than the household. This correction has been implemented for all system years included with the model.
- Universal Free School Meals taken into account for all children in Wales in government-funded primary schools in reception class or years 1 or 2 from September 2023, and in all primary years from September 2024.
- Universal Free School Meals omitted for children in years 5 or 6 in Scottish primary schools from 2024 due to delayed roll-out of announced reforms.
- Allow for imperfect take-up of Free School Meals
- Parameters updated for most recently available data
  - Error corrected in parameter \$HBSingPen – from £325.20 per week to £235.20 per week