

❖ Income Support & income-based Jobseeker's Allowance

Personal Allowances

Single	
under 18 _____	32.90 / 43.25
18 – 24 _____	43.25
25+ _____	54.65
Lone parent	
under 18 _____	32.90 / 43.25
18+ _____	54.65
Couple	
both under 18 _____	32.90 / 43.25 / 65.30
one under 18 _____	43.25 / 54.65 / 85.75
both aged 18+ _____	85.75
Dependent children _____	38.50
Premiums	
Bereavement _____	22.80
Carer _____	25.10
Disability	
single _____	23.30
couple _____	33.25
Disabled Child _____	41.30
Enhanced Disability	
single person/lone parent _____	11.40
couple _____	16.45
child _____	16.60

(continued)

(continued)

Family _____	15.75
lone parent rate _____	15.90
Pensioner	
single _____	47.45
couple _____	70.05
Severe Disability	
per qualifying person _____	42.95

❖ Pension Credit ^(a)

Minimum guarantee

single _____	102.10
couple _____	155.80

Savings credit threshold

single _____	77.45
couple _____	123.80

❖ Housing Benefit & Council Tax Benefit

As for Income Support/income-based JSA or Pension Credit, except for –

Personal Allowances

Single person – under 18 (n/a for CTB) _____	43.25
– aged 65+ _____	116.90 ^(a)

(continued)

(continued)

Lone parent – under 18 (n/a for CTB) _____	43.25
Couple – both under 18 (n/a for CTB) _____	65.30
– one under 18 _____	85.75
– one or both aged 65+ _____	175.00 ^(a)

Premiums

Family – lone parent rate _____	22.20
– lone parent/baby rate _____	32.65
– couple/baby rate _____	26.20

❖ Non Dependant Deductions

(from housing costs – IS, income-based JSA, Pension Credit, Housing Benefit & Council Tax Benefit)

Aged 18+ and in remunerative work

gross income	IS/JSA/PC/HB	CTB
0.00 – 91.99 _____	7.40	2.30
92.00 – 136.99 _____	17.00	2.30
137.00 – 176.99 _____	23.35	4.60
177.00 – 234.99 _____	38.20	4.60
235.00 – 292.99 _____	43.50	5.80
293.00+ _____	47.75	6.95

All others for whom

a deduction is made _____	7.40	2.30
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❖ Working Tax Credit ^(b)

Basic element _____	1525.00
Couple/lone parent _____	1500.00
30 hours element _____	620.00
Disability element _____	2040.00
Severe disability element _____	865.00
50+ return to work	
16 – 29 hours _____	1045.00
30+ hours _____	1565.00
Childcare costs (up to 70% off)	
1 child (weekly rate) _____	135.00
2+ children (weekly rate) _____	200.00

❖ Child Tax Credit ^(b)

Family element _____	545.00
Baby addition _____	545.00
Child element _____	1445.00
Disabled child _____	2155.00
Severely disabled child _____	865.00

❖ Tax Credit Thresholds ^(b)

First threshold _____	5060.00
– no WTC _____	13230.00
Second threshold _____	50000.00