### Income Support & income-based Jobseeker’s Allowance

**Personal Allowances**

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single under 18</td>
<td>32.90 / 43.25</td>
</tr>
<tr>
<td>18 – 24</td>
<td>43.25</td>
</tr>
<tr>
<td>25+</td>
<td>54.65</td>
</tr>
<tr>
<td>Lone parent under 18</td>
<td>32.90 / 43.25</td>
</tr>
<tr>
<td>18+</td>
<td>54.65</td>
</tr>
<tr>
<td>Couple both under 18</td>
<td>32.90 / 43.25</td>
</tr>
<tr>
<td>one under 18</td>
<td>43.25 / 54.65</td>
</tr>
<tr>
<td>both aged 18+</td>
<td>85.75</td>
</tr>
<tr>
<td>Dependent children</td>
<td>38.50</td>
</tr>
</tbody>
</table>

**Premiums**

- Bereavement: 22.80
- Carer: 25.10
- Disability: 23.30
- single: 33.25
- Couple: 41.30

**Housing Benefit & Council Tax Benefit**

- Aged 18+ and in remunerative work
  - gross income: 7.40 / 2.30
  - IS/JSA/PC/HB
  - 0.00 – 91.99
  - 92.00 – 136.99
  - 137.00 – 176.99
  - 177.00 – 234.99
  - 235.00 – 292.99
  - 293.00+

- Aged 18+ and in remunerative work
  - IS/JSA/PC/HB
  - 7.40 / 2.30

### Pension Credit [a]

**Minimum guarantee**

- single: 102.10
- couple: 155.80

**Savings credit threshold**

- single: 77.45
- couple: 123.80

### 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

### Working Tax Credit [b]

- Basic element: 1525.00
- Couple/lone parent: 1500.00
- 30 hours element: 620.00
- Disability element: 200.00
- 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

### Non Dependant Deductions

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

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Aged 18+ and in remunerative work</td>
<td></td>
</tr>
<tr>
<td>all others for whom a deduction is made</td>
<td>7.40 / 2.30</td>
</tr>
</tbody>
</table>

### Personal Allowances

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single person/lone parent</td>
<td>11.40</td>
</tr>
<tr>
<td>couple</td>
<td>16.45</td>
</tr>
<tr>
<td>child</td>
<td>16.60</td>
</tr>
</tbody>
</table>

### Pension Credit [a]

- 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

**Premiums**

- Family
  - lone parent rate: 22.20
  - couple/baby rate: 26.20

### Pension Credit [a]

- Minimum guarantee
  - single: 102.10
  - couple: 155.80

- Savings credit threshold
  - single: 77.45
  - couple: 123.80

### Pension Credit [a]

- Minimum guarantee
  - single: 102.10
  - couple: 155.80

### 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

*means tested*