### Means Tested Benefits

<table>
<thead>
<tr>
<th>Benefit Type</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Child Tax Credit</td>
<td>Single - under 25</td>
<td>56.80</td>
</tr>
<tr>
<td></td>
<td>25+</td>
<td>71.70</td>
</tr>
<tr>
<td></td>
<td>Lone parent - under 18</td>
<td>56.80</td>
</tr>
<tr>
<td></td>
<td>18+</td>
<td>71.70</td>
</tr>
<tr>
<td></td>
<td>Couple - both under 18</td>
<td>56.80 / 85.80</td>
</tr>
<tr>
<td></td>
<td>18+</td>
<td>112.55</td>
</tr>
<tr>
<td></td>
<td>both aged 18+</td>
<td>123.75</td>
</tr>
<tr>
<td></td>
<td>Dependent children</td>
<td>65.62</td>
</tr>
</tbody>
</table>

**Premiums**

- **Delinquent**
  - Single: 33.30
  - Couple: 31.00
- **Disabled child**
  - 2+ children: 144.70
- **Carer element**
  - Limited capability for work-related activity: 303.66
- **Family element**
  - Income Support & income-based JSA: 34.80

### Employment and Support Allowance

**Basic Allowance**

- Single: 71.70
- Couple: 112.55

**Work-related activity component**

- Single: 28.45
- Couple: 34.80

**Carer, enhanced disability, pensioner, and support component**

- Single: 15.15
- Couple: 21.75

**Enhanced disability**

- Single/person/lone parent: 15.15
- Child: 21.75

**Pensioner – single (JSA only)**

- 73.70

**Childcare costs**

- 226.67

**Dependent children**

- Both aged 18+: 112.55

**Severe disability**

- Per qualifying person: 59.50

**Disabled child**

- 3,015.00

**Child element**

- 2,720.00

**Lone parent – under 18**

- 56.80
- 25+: 71.70

**Severe disability element**

- 1,220.00

**Disability element**

- 2,855.00

**30 hours element**

- 790.00

**Couple/lone parent**

- 1,970.00

**Guardian’s Allowance**

- 22.20

**Personal Independence Payment**

- 208.70

**Daily living component**

- Standard rate: 53.00
- Mobility component: 21.00

**Attendance Allowance**

- Standard rate: 136.78
- Enhanced rate: 79.15

**Bereavement Benefits**

- Bereavement Allowance: 32.49 – 100.72
- Widowed Parent’s Allowance: 108.30

**Widowed Parent’s Allowance**

- Child dependant: 11.35

**Carer’s Allowance**

- 9.75
- Adult dependant: 53.00
- Child dependant: 35.15

**Child Benefit**

- Only/oldest child: 20.30
- Other children: 13.40

**Disability Living Allowance**

- Care component lower rate: 21.00
- Mobility component lower rate: 21.00

**Jobseeker’s Allowance**

- 28.45

**Guardian’s Allowance**

- 15.90

**Incapacity Benefit**

- Short term (under pension age)
  - Lower rate: 76.45
  - Higher rate: 90.50
- Adult dependant (paid with higher rate): 45.85

**Industrial Injuries Disablement Benefit**

- Standard rate: 32.32 – 161.60

**Maternity Allowance**

- Standard rate: 136.78

**Pension Credit**

- Minimum guarantee
  - Single: 145.40
  - Couple: 222.05

**Personal allowances**

- Single: 15.15
- Child: 21.75

**Pensions Credit**

- Threshold – single: 115.30
- Couple: 183.90
- Maximum – single: 18.06
- Couple: 22.89

**Severe Disablement Allowance**

- Cat A: 110.15
- Cat B late spouse’s or civil partner’s NI: 110.15
- Cat B spouse’s or civil partner’s NI: 66.00
- Cat D non contributory, aged 80 or over: 66.00
- Age addition (aged 80 or over): 0.25
- Adult dependant (with Cat A): 63.20
- Child dependant (with Cat A and B): 11.35

**Retirement Pension**

- Cat A: 110.15
- Cat B: 66.00
- Cat D non contributory: 66.00
- Age addition: 0.25
- Adult dependant: 63.20
- Child dependant: 11.35

**Severe Disablement Allowance**

- Age addition: 10.70
- Child dependant: 6.00

**Statutory Adoption, Maternity, and Paternity Pay**

- 136.78

**Statutory Sick Pay**

- 86.70

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**Notes:**

- (a) Paid at a reduced rate to certain claimants during 13 week assessment phase.
- (b) Reduced where claimant entitled to ESA component.
- (c) Monthly amounts.
- (d) Annual amounts. First threshold £6,420 (£15,910 if not entitled to WTC).
- (e) Reduced for an eldest/only child where CB is payable.
- (f) Reduced for an eldest/only child where CB is payable.
- (g) Where different to Income Support, income based JSA, ESA or Pension Credit.

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### Benefit and Tax Credit Rates 2013/2014

- **Child Tax Credit**
  - Single: 545.00
  - Child: 2,720.00
  - Disabled child: 3,015.00
  - Severely disabled child: 1,220.00

- **Working Tax Credit**
  - Basic element: 1,920.00
  - Couple/one parent: 1,970.00
  - 30 hours element: 1,940.00
  - Disability element: 2,652.00
  - Childcare costs: 3,015.00
  - 2+ children: 3,000.00

- **Income Support & income-based JSA**
  - Single: 56.80
  - 25+: 71.70
  - Lone parent: 56.80
  - 18+: 71.70
  - Couple: 56.80
  - 18+: 85.80
  - one under 18: 112.55
  - both aged 18+: 123.75
  - Dependent children: 65.62

- **Housing Benefit**
  - Premiums
    - Carer: 33.30
    - Disability – single/couple: 31.00
    - Disabled child: 44.20
  - Enhanced disability – single person/lone parent: 15.15
  - Family: 17.40
  - Pensioner – single (JSA only): 73.70
  - Childcare costs element: 144.70

- **Attendance Allowance**
  - Lower rate: 53.00
  - Higher rate: 79.15

- **Bereavement Benefits**
  - Bereavement Allowance
    - aged 45-54: 32.49 – 100.72
  - Widowed Parent’s Allowance: 108.30
  - Child dependant: 11.35

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  - 59.75
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  - Standard rate: 136.78

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  - Minimum guarantee
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  - Daily living component
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  - 136.78

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