**Working Families’ and Non Dependant Deductions**

- **Housing Benefit & Council Tax Benefit**
  - As for Income Support/income-based JSA, except
    - **Personal Allowances**
      - Single person – under 18 (n/a for CTB)
      - Lane parent – under 18 (n/a for CTB)
      - Couple – both under 18 (n/a for CTB)
      - Couple – one under 18
    - **Premiums**
      - Family (n/a parent rate)  
  - **Non Dependant Deductions**
    - (from housing costs – IS, income-based JSA, Housing Benefit & Council Tax Benefit)
    - **Aged 18+ and in remunerative work**
      - gross income
        - IS/JS/A/B
        - CTB
      - 0.00 – 87.99  
      - 88.00 – 130.99  
      - 131.00 – 169.99  
      - 170.00 – 224.99  
      - 225.00 – 280.99  
      - 281.00+  
    - All others for whom a deduction is made

- **Income Support & income-based Jobseeker’s Allowance**
  - **Personal Allowances**
    - Single
      - under 18  
      - 18 – 24  
      - 25+  
    - Lane parent
      - under 18  
      - 18+  
    - Couple
      - both under 18  
      - one under 18  
      - both aged 18+  
    - Dependant children
      - to Sept after 16th birthday  
      - to day before 19th birthday
  - **Premiums**
    - Bereavement  
    - Carer  
    - Disability
      - single  
      - couple  
    - Enhanced Disability
      - child/single person  
      - couple  
    - Family  
    - lone parent rate  
    - Pensioner
      - single  
      - couple  
    - Severe Disability
      - per qualifying person

- **Attendance Allowance**
  - lower rate  
  - higher rate

- **Bereavement Benefits**
  - Bereavement Allowance (55+)
  - Widowed Parent’s Allowance
  - child dependant

- **Child Benefit**
  - only/eldest child  
  - lone parent rate  
  - other children

- **Disability Living Allowance**
  - Care Component
    - lower rate  
    - middle rate  
    - higher rate
  - Mobility Component
    - lower rate  
    - higher rate

- **Guardian’s Allowance**
  - 11.35(d)

- **Incapacity Benefit**
  - short term (under pension age)
    - lower rate  
    - higher rate
  - adult dependant
    - child dep (paid with higher rate)  
    - long term  
    - age addition
      - lower  
      - higher
    - adult dependant  
    - child dependant
      - inv. allowance
        - lower  
        - middle  
        - higher

- **Incapacity Benefit**
  - short term
    - lower rate  
    - higher rate
  - adult dependant
    - child dep (paid with higher rate)
  - long term
    - age addition
      - lower  
      - higher
    - adult dependant
      - inv. allowance

- **Jobseeker’s Allowance**
  - standard rate  
  - adult dependant

- **Maternity Allowance**
  - standard rate  
  - adult dependant

- **Retirement Pension**
  - Cat A & B (widow/widower
    - adult dependant
      - with Cat A)
  - Cat B (husband’s NI)
  - Cat D (non contributory)
    - age addition
      - child dependant

- **Severe Disablement Allowance**
  - age addition
    - lower  
    - middle  
    - higher
  - adult dependant
  - child dependant

- **Statutory Maternity Pay**
  - 75.00

- **Statutory Sick Pay**
  - 63.25

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(a) increased by £3.50 from October 2002
(b) £2.50 less before June 2002
(c) Widow’s Pension & Widowed Mother’s Allowance paid at same rates
(d) for only/eldest child, reduced by £1.70 where standard rate of CB in payment

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The welfare rights website for advice workers

London Advice Services Alliance – an expert resource for advisers – 020 7377 2748