**Income Support & Income-based Jobseeker’s Allowance**

**Personal Allowances**

- **Single**
  - under 18
  - 18-24
  - 25+

- ** Lone parent**
  - under 18
  - 18+

- **Couple**
  - both under 18
  - both aged 18+

- **Dependant children**
  - to Sept after 16th birthday
  - to day before 19th birthday

**Premiums**

- Bereavement
- Carer
- Disability
  - single
  - couple
  - Disabled child
- Enhanced Disability
  - child/single person
  - couple
- Family
  - lone parent rate
- Pensioner
  - single
  - couple
- Severe Disability
  - per qualifying person

**Housing Benefit & Council Tax Benefit**

As for Income Support/income-based JSA, except

**Personal Allowance**

- Single person – under 18 (50% for CTB)
- Lone parent – under 18 (50% for CTB)
- Couple – both under 18 (50% for CTB)
- Couple – one under 18

**Premiums**

- Family (lone parent rate)

**Non Dependant Deductions**

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

**Aged 16+ and in remunerative work**

- gross income
- 0.00 - 83.99
- 84.00 - 125.99
- 126.00 - 162.99
- 163.00 - 214.99
- 215.00 - 268.99
- 269.00+

- 15/JS or HB
- CTB

- 7.40
- 2.90
- 4.60
- 4.60
- 5.80
- 4.95

- All others for whom a deduction is made

**Working Families’ & Disabled Person’s Tax Credits**

**Maximum Tax Credit**

- WPTC
- DPTC

- Adult credit
  - single person
  - couple/lone parent

- Child Credit
  - to Sept after 16th birthday
  - to day before 19th birthday

- Enhanced Disability Credit
  - couple/lone parent
  - single person/child

- Disabled Child Credit

- Childcare Credit

**Applicable Amount**

- Single person
- Couple/lone parent

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**Attendance Allowance**

- lower rate
- higher rate

**Bereavement Benefits**

- Bereavement 
  - 55+
- Widowed Parent’s Allowance
- child dependant

**Child Benefit**

- only/oldest child
- lone parent rate
- other children

**Disability Living Allowance**

- Care Component
  - lower rate
  - middle rate
  - higher rate

- Mobility Component
  - lower rate
  - middle rate
  - higher rate

**Guardians Allowance**

**Incacity Benefit**

- short term (under pension age)
  - lower rate
  - higher rate
- long term
  - child aged 16 (pay with higher rate)

**Invalid Care Allowance**

**Jobseeker’s Allowance**

**Maternity Allowance**

**Severe Disablement Allowance**

**Statutory Maternity Pay**

**Statutory Sick Pay**

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[www.rightsnet.org.uk](http://www.rightsnet.org.uk)

the welfare rights website for advice workers

london advice services alliance - an expert resource for advisers - 020 7377 2748