### Child Tax Credit

- **Income Support & income-based Jobseeker's Allowance**
  - Personal allowances:
    - Single under 18: £32.85 / £65.70
    - 18–24: £32.85
    - 25+: £32.85
  - Lone parent under 18: £32.85 / £65.70
  - Child: £32.85
  - Both under 18: £32.85 / £65.70
  - One under 18: £32.85 / £65.70
  - Both aged 18+: £8.15
  - Dependent children: £33.85

- **Working Tax Credit**
  - Personal allowances:
    - Single: £32.85
    - Child: £32.85
    - Enhanced Disability: £11.70
    - Single person/low parent: £11.70
    - Couple: £17.95
    - Child: £17.95
    - Family: £16.16
    - Pensioner: £16.16
  - Premiums:
    - Child: £93.70
    - Lone parent: £78.90

- **Pension Credit**
  - Minimum guarantee:
    - Single: £295.60
    - Couple: £470.00
  - Additional amounts:
    - Severe disability (per qualifying person): £45.50
    - Carer: £23.80

- **Housing Benefit & Council Tax Benefit**
  - As for Income Support Income-based JSA or Pension Credit, except:
    - Single person: £44.90
    - Lone parent: £44.90
    - Couple: £44.90
  - Premiums:
    - Family – lone parent rate: £22.20
    - lone parent baby rate: £22.20

- **Means tested**

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    - 25+: £32.85
  - Lone parent: £32.85 / £65.70
  - Child: £32.85
  - Both under 18: £32.85 / £65.70
  - One under 18: £32.85 / £65.70
  - Both aged 18+: £8.15

- **Working Tax Credit**
  - Basic element: £42.30
  - Child element: £54.00
  - Severe disabled child: £285.00

- **Pension Credit**
  - Minimum guarantee:
    - Single: £295.60
    - Couple: £470.00
  - Additional amounts:
    - Severe disability (per qualifying person): £45.50
    - Carer: £23.80

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    - Couple: £44.90
  - Premiums:
    - Family – lone parent rate: £22.20
    - lone parent baby rate: £22.20

- **Capital limits**
  - **Income Support/Income-based JSA**
    - Income: £800
  - **Pension Credit**
    - Pension: £1000
  - **Housing Benefit/Council Tax Benefit**
    - Income: £800

- **Working Tax Credit**

  - Basic element: £42.30
  - Child element: £54.00
  - Severe disabled child: £285.00

- **Pension Credit**
  - Minimum guarantee:
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    - Couple: £470.00
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    - Single person: £44.90
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    - Couple: £44.90
  - Premiums:
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- **Means tested**

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  - Personal allowances:
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    - 18–24: £32.85
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  - Child: £32.85
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  - Severe disabled child: £285.00