### Income Support & Income-based Jobseeker's Allowance

**Personal Allowances**

<table>
<thead>
<tr>
<th>Category</th>
<th>Single under 18</th>
<th>Single 18-24</th>
<th>Single 25+</th>
<th>Lone parent under 18</th>
<th>Lone parent 18+</th>
<th>Couple both under 18</th>
<th>Couple one under 18</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>31.95 / 42.00</td>
<td>42.00</td>
<td>53.05</td>
<td>31.95 / 42.00</td>
<td>83.25</td>
<td>31.95 / 42.00</td>
<td>83.25</td>
</tr>
</tbody>
</table>

**Dependent Children**

- to Sept 16th birthday: 31.45 (a)
- to day before 19th birthday: 32.25 (a)

**Premiums**

- Bereavement: 19.45
- Carer: 24.40
- Disability: single: 22.60, couple: 32.25
- Enhanced Disability: child/single: 11.05, couple: 16.00
- Pensioner: single: 39.10, couple: 57.30
- Severe Disability: per qualifying person: 41.55

### Housing Benefit & Council Tax Benefit

As for Income Support/income-based JSA, except

**Personal Allowance**

- Single person - under 18 (n/a for CTB): 42.00
- Lone parent - under 18 (n/a for CTB): 42.00
- Couple - both under 18 (n/a for CTB): 63.35
- Couple - one under 18: 83.25

**Premiums**

- Family (lone parent rate): 22.20

### Non Dependant Deductions

(from housing costs – 15, income-based JSA, Housing Benefit & Council Tax Benefit)

**Aged 18+ and in remunerative work**

<table>
<thead>
<tr>
<th>Gross Income</th>
<th>IS/JSA/HB</th>
<th>CTB</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00 – 83.99</td>
<td>7.60</td>
<td>2.30</td>
</tr>
<tr>
<td>84.00 – 124.99</td>
<td>17.00</td>
<td>2.30</td>
</tr>
<tr>
<td>125.00 – 162.99</td>
<td>23.35</td>
<td>4.60</td>
</tr>
<tr>
<td>163.00 – 214.99</td>
<td>38.20</td>
<td>4.60</td>
</tr>
<tr>
<td>215.00 – 268.99</td>
<td>43.50</td>
<td>5.80</td>
</tr>
<tr>
<td>269.00+</td>
<td>47.75</td>
<td>6.95</td>
</tr>
</tbody>
</table>

**All others for whom a deduction is made**: 7.40 / 2.30

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

**Maximum Tax Credit**

- **WFTC**
  - Single person: 59.00
  - Couple/lone parent: 59.00
- **DPTC**
  - Single person: 61.05
  - Couple/lone parent: 91.25

**Income Support**

- Child Credit to Sept 16th birthday: 26.00
- to day before 19th birthday: 26.75

**Mobility Component**

- Lower rate: 14.65
- Middle rate: 22.60
- Higher rate: 38.65

**Attendance Allowance**

- Lower rate: 37.00
- Higher rate: 55.30

**Bereavement Benefits**

- Bereavement Allowance (55+): 72.50
- Widow/Parent’s Allowance: 72.50
  - child dependant: 11.35 (e)

**Child Benefit**

- only/eldest child: 15.50
  - lone parent rate: 17.55
  - other children: 10.35

**Disability Living Allowance**

- Care Component
  - lower rate: 14.65
  - middle rate: 22.60
  - higher rate: 38.65
- Mobility Component
  - lower rate: 14.65
  - higher rate: 38.65

**Guardians Allowance**

- 11.35 (f)

**Incapacity Benefit**

- short term (under pension age)
  - lower rate: 52.60
  - higher rate: 62.20
- adult dependant
  - child dep (paid with higher rate): 32.55
- long term
  - age addition: 7.35

**Maternity Allowance**

- Standard rate: 62.20
- child dependant: 32.55

**Severe Disablement Benefit**

- age addition
  - lower: 4.65
  - middle: 9.30
  - higher: 14.65
- child dependant addition: 11.35 (f)

**Retirement Pension**

- Cat A & B (widow/widower): 72.50
- adult dependant (with Cat A): 43.40
- Cat B (husband’s NI): 43.40
- Cat D (non contributory): 43.40
- child dep: 11.35 (f)

**Severe Disablement Allowance**

- age addition
  - lower: 4.65
  - middle: 9.30
  - higher: 14.65
  - child dependant: 11.35 (f)

**Statutory Maternity Pay**

- 62.20

**Statutory Sick Pay**

- 62.20