• **Income Support & income-based JSA**

**Personal allowances**
- Single – under 25: 57.35
- 25+: 72.40
- Lone parent – under 18: 57.35
- 18+: 86.65
- Couple – both under 18: 72.40
- One under 18: 57.35; 72.40 / 113.70
- Both aged 18+: 113.70
- Dependent children: 66.33

**Premiums**
- Care: 34.20
- Disability – single: 31.85
- couple: 45.40
- Disabled child: 59.50
- Enhanced disability – single person/oone parent: 15.55
- couple: 22.35
- Child: 24.08
- Family: 17.45
- Pensioner – single (JSA only): 75.95
- couple: 112.80
- Severe disability – per qualifying person: 61.10

• **Employment and Support Allowance**

Basic Allowance\((a)\) – single/oone parent: 72.40
- couple: 113.70

Work-related activity component: 28.75
Support component: 35.75

Carer, enhanced disability, pensioner\((b)\) and severe disability premiums paid at the same rate as Income Support/income-based JSA.

**Pension Credit**

Minimum guarantee
- Single: 148.35
- Couple: 226.50

Additional amounts
- Severe disability (per qualifying person): 61.10
- Carer: 34.20

**Savings Credit**

Threshold – single: 120.35
- couple: 192.00

Maximum – single: 16.80
- couple: 20.70

**Universal Credit**\((c)\)

**Standard allowances**
- Single – under 25: 294.28
- 25+: 314.67
- Couple – both under 25: 391.29
- One under 18: 493.95

**Child elements**
- Only/eldest child: 274.58
- Other children: 229.17
- Disabled child elements
  - Lower rate: 124.86
  - Higher rate: 362.92

**Limited capability elements**
- For work: 124.86
- For work and work-related activity: 311.86

**Carer element**
- 148.61

**Childcare costs elements**\((d)\)
- Maximum: 532.29
- 2+ children: 912.50

• **Housing Benefit**\((e)\)

**Personal Allowances**
- Single person/oone parent – aged 65+: 165.15
- Couple – both under 18: 86.65
- One under 18: 113.70
- One or both aged 65+: 247.20

**Premiums**
- Family – lone parent rate: 22.20

• **Working Tax Credit**\((k)\)

Basic element: 1,940.00
- Couple/oone parent: 1,990.00
- 30 hours element: 300.00
- Disability element: 2,315.00
- Severe disability element: 1,255.00
- Childcare costs (70% of up to)
  - 1 child (weekly rate): 175.00
  - 2+ children (weekly rate): 300.00

**Child Tax Credit**\((l)\)

- Family element: 545.00
- Child element: 2,750.00
- Disabled child: 3,100.00
- Severely disabled child: 1,255.00

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**non means tested**

• **Attendance Allowance**
  - Lower rate: 54.45
  - Higher rate: 81.30

• **Bereavement Benefits**
  - Bereavement Allowance
    - aged 45–54: 33.36–103.42
    - standard rate: 111.20
  - Widowed Parent’s Allowance: 111.20
  - Child dependant: 11.35\((r)\)

• **Carer’s Allowance**
  - 61.35
  - Adult dependant: 36.10
  - Child dependant: 11.35\((r)\)

**Child Benefit**
- Only/eldest child: 20.50
- Other children: 13.55

**Disability Living Allowance**
- Care component
  - lower rate: 21.55
  - middle rate: 54.45
  - higher rate: 81.30
- Mobility component
  - lower rate: 21.55
  - higher rate: 56.75

• **Employment and Support Allowance**

Basic allowance\((a)\) – single/oone parent: 72.40
- couple: 113.70

Work-related activity component: 28.75
Support component: 35.75

**Guardian’s Allowance**
- 16.35

**Incapacity Benefit**
- Long term
  - age addition under 35: 104.10
  - aged 35–44: 11.00
  - adult dependant: 60.45
  - child dependant: 11.35\((r)\)

**Industrial Injuries Disablement Benefit**
- Standard rate: 33.20–166.00

**Jobseeker’s Allowance**
- Under 25: 57.35
- 25+: 72.40

**Maternity Allowance**
- Standard rate: 138.18

**Personal Independence Payment**
- Daily living component
  - standard rate: 54.45
  - enhanced rate: 81.30
- Mobility component
  - standard rate: 21.55
  - enhanced rate: 56.75

**Retirement Pension**
- Cat A: 113.10
- Cat B late spouse’s or civil partner’s NI: 113.10
- Cat B spouse’s or civil partner’s NI: 67.80
- Cat D non contributory, aged 80 or over: 67.80
- Age addition (aged 80 or over): 0.25
- Adult dependant (with Cat A): 64.90
- Child dependant (with Cat A and B): 11.35\((r)\)

**Severe Disablement Allowance**
- 73.75
- Age addition
  - aged under 40: 11.00
  - 40–49: 6.15
  - 50–59: 6.15
- Adult dependant: 36.30
- Child dependant: 11.35\((r)\)

**Statutory Adoption, Maternity and Paternity Pay**
- 138.18

**Statutory Sick Pay**
- 87.55

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(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. Universal credit benefit cap applied at £2,167 for couples and lone parents; and £1,517 for single people.
(d) Where different to Income Support, income-based JSA, ESA or Pension Credit. Housing benefit cap applied at £500/week for couples and lone parents; and £350/week for single people.
(e) Reduced for an eldest/only child where CB is payable.
(f) Reduced for an eldest/only child where CB is payable.
(g) First threshold £6,420 (£16,010 if not entitled to WTC).
(h) Long term
(i) Child benefit and tax credit rates
(j) Annual amounts.
(k) Monthly amounts. Universal credit benefit cap applied at £2,167 for couples and lone parents; and £1,517 for single people.
(l) Family element
(m) Child tax credit
(n) Work-related activity component
(o) Childcare costs (maximum)
(p) Housing benefit
(q) Personal independence payment
(r) Industrial injuries disablement benefit
(s) Severe disablement allowance
(t) Statutory adoption, maternity and paternity pay
(u) Statutory sick pay

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**benefit and tax credit rates**