

BENEFIT & TAX CREDIT RATES

APRIL 2016 - APRIL 2017



WEEKLY RATES EXCEPT WHERE STATED OTHERWISE

CAPITAL LIMITS

Capital cut-off per claim:	Capital Limit	Disregard
IS / ib-JSA / IR-ESA	£16,000	£6,000
Pension Credit	no limit	£10,000
HB/CTR under pension age	£16,000	£6,000
HB/CTR over pension age	£16,000	£10,000
HB/CTR on PC guarantee	no limit	£10,000
Care Home, under pension age	£16,000	£10,000
Care Home, over pension age	no limit	£10,000

Tariff Income: Under pension age:

£1 for each £250, or part of £250 above disregard amount

Over pension age:

£1 for each £500, or part of £500 above disregard amount

CARE HOMES (ADULT SOCIAL CARE)

CAPITAL LIMIT	£23,250	DISREGARD	£14,250
SAVINGS DISREGARD:	Single: £5.75	Couple:	£8.60
PERSONAL EXPENSES (all residents)			£24.90

PENSION CREDIT

STANDARD MINIMUM GUARANTEE

Single	£155.60	Couple	£237.55
Severe Disability (per qualifying person)			£61.85
Carer Addition			£34.60

SAVINGS CREDIT THRESHOLD

Single	£133.82	Couple	£212.97
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MAXIMUM SAVINGS CREDIT

Single	£13.07	Couple	£14.75
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INCOME SUPPORT, income-based JSA, income-related ESA, HOUSING BENEFIT (HB)

PERSONAL ALLOWANCES

Single Person:	Age 16-24	£57.90
	Age 16-24 main phase ESA	£73.10
	Age 25 or over	£73.10
Lone Parent:	Age 16-17	£57.90
	Age 18 or over	£73.10
Couple: One/both under 18 (certain circs)		£57.90; £73.10; £87.50; £114.85

Both 18 and over		£114.85
† Pension age 64:	Single	£155.60
	Couple	£237.55
† Aged 65 plus:	Single	£168.70
	Couple	£252.30
† Dependent Children		£66.90

COMPONENTS-ESA

Work-Related Activity	£29.05	Support	£36.20
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PREMIUMS

† Family		£17.45	
† Family (Lone Parent rate) - HB + CTR		£22.20	
Disability [not payable on ESA]	Single	£32.25	
	Couple	£45.95	
Enhanced Disability: Single	£15.75	Couple	£22.60
† Enhanced Disability [child]		£24.43	
Severe Disability:	Single	£61.85	
Couple: One qualifies	£61.85	Both qualify	£123.70
† Disabled Child		£60.06	
Carer		£34.60	
Pensioner Premium:	£46.30/£53.45/£82.50		£86.50/£93.65/£122.70

NON-DEPENDANT DEDUCTIONS - see Housing Benefit

INCOME DISREGARDS

EARNINGS DISREGARDS

Single	£5.00	Couple	£10.00	Higher rate	£20.00
Higher Permitted Work [ESA/some HB/CTR]					£115.50
Lone parent (HB/CTR Only)					£25.00

CHILDCARE DISREGARD (HB/CTR)

One child	£175.00	two or more	£300.00
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HOUSING BENEFIT

TAPER _____ 65%

NON-DEPENDANT DEDUCTIONS

From mortgage interest or HB rent rebate or allowance

- On Pension Credit, or aged under 25 and on IS/ib-JSA / IR-ESA in assessment phase, or under 18 _____ NIL
- Either claimant/partner blind, or gets AA or DLA Care or PIP Daily Living _____ NIL

- Aged 18 or over and working 16+ hours pw:
Gross weekly income: Less than £133.00 _____ £14.65

- £133 to £194.99 _____ £33.65; £195 to £252.99 _____ £46.20
- £253 to £337.99 _____ £75.60; £338 to £419.99 _____ £86.10
- £420 and above _____ £94.50

- Others Aged 18 or over _____ £14.65

BENEFIT CAP: Couples and lone parents _____ £500
Single person no children _____ £350

* To be reduced Autumn 2016 to £350/258

COUNCIL TAX REBATES

No longer a single, national Council Tax rebate system. Each district/borough Council operates its own scheme.

Note: Council Tax *Discounts & Disability Reductions* remain as a national scheme, administered locally.

CHILDREN

SURE START MATERNITY PAYMENT _____ £500.00

MATERNITY ALLOWANCE Standard rate _____ £139.58

Threshold for lower rate _____ £30.00

STATUTORY ADOPTION, MATERNITY, PATERNITY & SHARED PARENTAL PAY _____ £139.58

Earnings Threshold SAP/SMP/SPP/ShPP _____ £112.00

CHILD BENEFIT

First /Eldest child _____ £20.70 Others _____ £13.70

CHILD TAX CREDIT (CTC) - Annual figures

Family element	£545
Child element (per child)	£2,780
Disability element	£3,140
Severe disabled child element	£1,275

FREE SCHOOL MEALS IS / ib-JSA / IR-ESA / UC / Guarantee Pension Credit & some Child Tax Credit.

WORKING TAX CREDIT (annual)

Basic Element	£1,960
30-hour element	£810
Couples and lone parent element	£2,010
Disabled worker element	£2,970
Severe disability element	£1,275
Child Care Costs: 70% of up to (1 child)	£9,100
(2 or more children)	£15,600

UNIVERSAL CREDIT (monthly)

STANDARD ALLOWANCES

Single - under 25	£251.77
- 25+	£317.82
Couple - both under 25	£395.20
- one or both aged 25+	£498.89

CHILD ELEMENTS

Only / eldest child	£277.08
Other children	£231.67

DISABLED CHILD ELEMENTS

Lower	£126.11	Higher	£367.92
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LIMITED CAPABILITY ELEMENTS

Limited capability for work	£126.11
Limited capability for work-related activity	£315.60

CARER ELEMENT _____ £150.39

CHILDCARE COSTS ELEMENT (85% of up to)

1 child	£646.35	2+ children	£1,108.04
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BENEFIT CAP: with children _____ £2,167.00
without children _____ £1,517.00

DISABILITY BENEFITS

ATTENDANCE ALLOWANCE (AA)

Higher _____ £82.30 Lower _____ £55.10

DISABILITY LIVING ALLOWANCE (DLA)

Care needs:	Higher	£82.30
	Middle	£55.10
	Lower	£21.80
Mobility:	Higher	£57.45
	Lower	£21.80

PERSONAL INDEPENDENCE PAYMENTS (PIP)

Daily Living:	Enhanced	£82.30
	Standard	£55.10
Mobility:	Enhanced	£57.45
	Standard	£21.80

OTHER BENEFITS

BEREAVEMENT BENEFITS

Bereavement payment (lump sum)	£2,000.00
Widowed Parents Allowance	£112.55
Bereavement Allowance Standard Rate	£112.55
Increase: Child* ²	£11.35

CARER'S ALLOWANCE

Dependant increases: Adult¹ £36.55 Child*² £11.35

CONTRIBUTORY EMPLOYMENT AND SUPPORT ALLOWANCE [ESA]

[for income-related ESA see first column]

Basic Allowance

Age 16-24	£57.90
Age 16-24 main phase	£73.10
Age 25 or over	£73.10
Components	
Work-Related Activity	£29.05
Support	£36.20

INCAPACITY BENEFIT ³

Claimant	£105.35
Adult dependant	£61.20
Age addition	under 35 _____ £11.15
	35 to 44 _____ £6.20
Child Increases * ²	£11.35

JOBSEEKERS ALLOWANCE (Contributory)

Age 16 to 24	£57.90
Age 25 or over	£73.10

SEVERE DISABLEMENT ALLOWANCE (SDA) ⁴

Basic Rate	£74.65
Dependant increases: Adult _____ £36.75	Child* ² _____ £11.35
SDA age addition: Under 40	£11.15
	40 - 49 _____ £6.20
	50 - 59 _____ £6.20

STATE PENSION

Category A/B	£119.30	Category B	£71.50
Dependant increases:			
Adult ¹	£65.70	Child * ²	£11.35
NEW STATE PENSION			£155.65

STATUTORY SICK PAY (SSP)

Earning £112.00 or more _____ £88.45

EARNINGS RULES

Carer's Allowance	£110.00
Permitted Work Higher Rate	£115.50
(Linked to National Living Wage. May change in October)	
Lower Rate	£20.00

KEY

† Housing Benefit only

* reduced for eldest/only child if Child Ben paid

¹ Abolished for new claims from April 2010

² Abolished for new claims from April 2003

³ Abolished for new claims from Oct 2008

⁴ Abolished for new claims from April 2001