

BENEFIT & TAX CREDIT RATES

APRIL 2017 - APRIL 2018



WEEKLY RATES EXCEPT WHERE STATED OTHERWISE

CAPITAL LIMITS

Capital cut-off per claim:	Capital Limit	Disregard
IS / ib-JSA / IR-ESA / UC _____	£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 £159.35 _____ Couple £243.25
Severe Disability (per qualifying person) _____ £62.45
Carer Addition _____ £34.95

SAVINGS CREDIT THRESHOLD
_____ Single £137.35 _____ Couple £218.42

MAXIMUM SAVINGS CREDIT
_____ Single £13.20 _____ Couple £14.90

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 £159.35 _____ Couple £243.25
† Aged 65 plus: _____ Single £172.55 _____ Couple £258.15
† Dependent Children _____ £66.90

COMPONENTS-ESA
Work-Related Activity _____ £29.05 Support _____ £36.55

PREMIUMS
† Family _____ £17.45
† Family (Lone Parent rate) - HB + CTR _____ £22.20
Disability [not payable on ESA] _____ Single £32.55 _____ Couple £46.40
Enhanced Disability: Single £15.90 _____ Couple £22.85
† Enhanced Disability [child] _____ £24.78
Severe Disability: _____ Single £62.45
Couple: One qualifies £62.45 _____ Both qualify £124.90
† Disabled Child _____ £60.90
Carer _____ £34.95
Pensioner Premium: _____ £49.70/£57.20/£86.25
_____ £91.85/£99.35/£128.40

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] _____ £120.00
Lone parent (HB/CTR Only) _____ £25.00

CHILDCARE DISREGARD (HB/CTR)
One child _____ £175.00 two or more _____ £300.00

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 £136.00 _____ £14.80
£136 to £199.99 _____ £34.00; £200 to £258.99 _____ £46.65
£259 to £345.99 _____ £76.35; £346 to £429.99 _____ £86.95
£430 and above _____ £95.45
• Others Aged 18 or over _____ £14.80

BENEFIT CAP: Couples and lone parents _____ £350
Single person no children _____ £258

COUNCIL TAX REBATES

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 £140.98
Threshold for lower rate _____ £30.00

STATUTORY ADOPTION, MATERNITY, PATERNITY & SHARED PARENTAL PAY _____ £140.98
Earnings Threshold SAP/SMP/SPP/ShPP _____ £113.00

CHILD BENEFIT
First /Eldest child _____ £20.70 Others _____ £13.70

GUARDIANS ALLOWANCE _____ £16.70

CHILD TAX CREDIT (CTC) - Annual figures
Family element _____ £545
Child element (per child) _____ £2,780
Disability element _____ £3,175
Severely disabled child element _____ £1,290

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 _____ £3,000
Severe disability element _____ £1,290
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
First child _____ £277.08 Other children _____ £231.67

DISABLED CHILD ELEMENTS
Lower _____ £126.11 Higher _____ £372.30

LIMITED CAPABILITY ELEMENTS
Limited capability for work _____ £126.11
Limited capability for work-related activity _____ £318.76

CARER ELEMENT _____ £151.89
CHILDCARE COSTS ELEMENT (85% of up to)
1 child _____ £646.35 2+ children _____ £1,108.04

HOUSING COST CONTRIBUTION _____ £70.06

BENEFIT CAP: Couples/lone parents _____ £1,666.67
Single, no children _____ £1,116.67

WORK ALLOWANCE: _____ £397/£192

TAPER: _____ 63%

DISABILITY BENEFITS

ATTENDANCE ALLOWANCE (AA)
Higher _____ £83.10 Lower _____ £55.65

DISABILITY LIVING ALLOWANCE (DLA)
Care needs: Higher _____ £83.10
Middle _____ £55.65
Lower _____ £22.00

Mobility: Higher _____ £58.00
Lower _____ £22.00

PERSONAL INDEPENDENCE PAYMENTS (PIP)
Daily Living: Enhanced _____ £83.10
Standard _____ £55.65

Mobility: Enhanced _____ £58.00
Standard _____ £22.00

OTHER BENEFITS

BEREAVEMENT BENEFITS
Bereavement payment (lump sum) _____ £2,000.00
Widowed Parents Allowance _____ £113.70
Bereavement Allowance Standard Rate _____ £113.70
Increase: Child*¹ _____ £11.35

BEREAVEMENT SUPPORT PAYMENT
Lump Sum pregnant/dep. children _____ £3,500.00
no dep. children _____ £2,500.00
Monthly pregnant/dep. children _____ £350.00
no dep. children _____ £100.00

CARER'S ALLOWANCE _____ £62.70
Dependant increases: Adult¹ £36.90 _____ Child*¹ _____ £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 _____ £36.55

INCAPACITY BENEFIT ¹
Claimant _____ £106.40
Adult dependant _____ £61.80
Age addition: under 35 _____ £11.25; 35 to 44 _____ £6.25
Child Increases *¹ _____ £11.35

JOBSEEKERS ALLOWANCE (Contributory)
Age 16 to 24 _____ £57.90
Age 25 or over _____ £73.10

SEVERE DISABLEMENT ALLOWANCE (SDA) ¹
Basic Rate _____ £75.40
Dependant increases: Adult _____ £37.10 Child*¹ _____ £11.35
SDA age addition: Under 40 _____ £11.25
40 - 49 _____ £6.25 50 - 59 _____ £6.25

OLD STATE PENSION
Category A/B _____ £122.30 Category B _____ £73.30
Dependant increases:
Adult¹ _____ £66.35 Child *¹ _____ £11.35

NEW STATE PENSION _____ £159.55

STATUTORY SICK PAY (SSP)
Earning £113.00 or more _____ £89.35

EARNINGS RULES
Carer's Allowance _____ £116.00
Permitted Work Higher Rate _____ £120.00
Lower Rate _____ £20.00

KEY † Housing Benefit only
* reduced for eldest/only child if Child Ben paid
¹ Abolished for new claims