

means tested

Income Support & income-based JSA

Personal allowances

Single – under 25	57.90
– 25+	73.10
Lone parent – under 18	57.90
– 18+	73.10
Couple – both under 18	57.90 / 87.50
– one under 18	57.90 / 73.10 / 114.85
– both aged 18+	114.85
Dependent children	66.90

Premiums

Carer	34.95
Disability – single	32.55
– couple	46.40
Disabled child	60.90
Enhanced disability – single person/lone parent	15.90
– couple	22.85
– child	24.78
Family	17.45
Pensioner – single (JSA only)	86.25
– couple	128.40
Severe disability – per qualifying person	62.45

Employment and Support Allowance

Basic allowance ^(a) – single/lone parent	73.10
– couple	73.10 / 114.85
Work-related activity component	29.05
Support component	36.55

Carer, enhanced disability, pensioner^(b) & severe disability premiums paid at same rate as Income Support/JSA

Pension Credit

Minimum guarantee

Single	159.35
Couple	243.25

Additional amounts

Severe disability (per qualifying person)	62.45
Carer	34.95

Savings credit

Threshold – single	137.35
– couple	218.42
Maximum – single	13.20
– couple	14.90

Universal Credit^(c)

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 rate	126.11
Higher rate	372.30

Limited capability elements

For work	126.11
For work and work-related activity	318.76

Carer element

	151.89
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Childcare costs (85% up to a maximum of)

1 child	646.35
2+ children	1,108.04

Housing Benefit^(d)

Personal allowances

Single person/lone parent – aged 65+	172.55
Couple – both under 18	87.50
– one under 18	114.85
– one or both aged 65+	258.15

Premiums

Family – lone parent rate	22.20
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Working Tax Credit^(e)

Basic element	1,960.00
Couple/lone parent	2,010.00
30 hours element	810.00
Disability element	3,000.00
Severe disability element	1,290.00
Childcare costs (70% of up to)	
1 child (weekly rate)	175.00
2+ children (weekly rate)	300.00

Child Tax Credit^(e)

Family element	545.00
Child element	2,780.00
Disability element	3,175.00
Severe disability element	4,465.00

non means tested

Attendance Allowance

Lower rate	55.65
Higher rate	83.10

Bereavement Benefits

Bereavement Allowance	
aged 45–54	34.11–105.74
standard rate	113.70
Bereavement Support Payment	
standard rate	100.00 ^(c)
higher rate	350.00 ^(c)
Widowed Parent's Allowance	113.70
child dependant	11.35 ^(f)

Carer's Allowance

	62.70
Adult dependant	36.90
Child dependant	11.35 ^(f)

Child Benefit

Only/eldest child	20.70
Other children	13.70

Disability Living Allowance

Care component	lower rate	22.00
	middle rate	55.65
	higher rate	83.10
Mobility component	lower rate	22.00
	higher rate	58.00

Employment and Support Allowance

Basic allowance ^(a)	73.10
Work-related activity component	29.05
Support component	36.55

Guardian's Allowance

	16.70
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Incapacity Benefit

Long term	106.40	
age addition	under 35	11.25
	aged 35–44	6.25
adult dependant	61.80	
child dependant	11.35 ^(f)	

Industrial Injuries Disablement Benefit

Standard rate	33.94–169.70
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Jobseeker's Allowance

Under 25	57.90
25+	73.10

Maternity Allowance

Standard rate	140.98
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Personal Independence Payment

Daily living component	standard rate	55.65
	enhanced rate	83.10
Mobility component	standard rate	22.00
	enhanced rate	58.00

Severe Disablement Allowance

	75.40	
Age addition	aged under 40	11.25
	aged 40–59	6.25
Adult dependant	37.10	
Child dependant	11.35 ^(f)	

State Pension

New state pension	159.55
Retirement Pension	
Cat A	122.30
Cat B late spouse's or civil partner's NI	122.30
Cat B spouse's or civil partner's NI	73.30
Cat D non contributory, aged 80 or over	73.30
Age addition (aged 80 or over)	0.25
Adult dependant (with Cat A)	66.35
Child dependant (with Cat A and B)	11.35 ^(f)

Statutory Adoption, Maternity, Paternity and Shared Parental Pay

	140.98
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Statutory Sick Pay

	89.35
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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.

(d) Where different to Income Support, income-based JSA, ESA or Pension Credit.

(e) Annual amounts. First threshold £6,420 (£16,105 if not entitled to WTC).

(f) Reduced for an eldest/only child where CB is payable.

2017/2018

benefit and tax credit rates

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