benefit and tax credit rates • 2013/2014

means tested

Income Support & income-based JSA

Personal allowances

Single – under 25	56.80
– 25+	71.70
Lone parent – under 18	56.80
– 18+	71.70
Couple – both under 18	56.80 / 85.80
– one under 18	56.80 / 71.70 / 112.55
– both aged 18+	112.55
Dependent children	65.62

Premiums

Carer	33.30
Disability – single	31.00
– couple	44.20
Disabled child	57.89
Enhanced disability – single person/lone parent	15.15
– couple	21.75
– child	23.45
Family	17.40
Pensioner – single (JSA only)	73.70
– couple	109.50
Severe disability – per qualifying person	59.50

Employment and Support Allowance

Basic Allowance[a] – single/lone parent	71.70
– couple	71.70 / 112.55
Work-related activity component	28.45
Support component	34.80

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	145.40
Couple	222.05

Additional amounts

Severe disability (per qualifying person)	59.50
Carer	33.30

Savings Credit

Threshold – single	115.30
– couple	183.90
Maximum – single	18.06
– couple	22.89

Universal Credit[c]

Standard allowances

Single – under 25	246.81
– 25+	311.55
Couple – both under 25	387.42
– one or both aged 25+	489.06

Child elements

Only/eldest child	272.08
Other children	226.67

Disabled child elements

Lower rate	123.62
Higher rate	352.92

Limited capability elements

For work	123.62
For work and work–related activity	303.66

Carer element	144.70

Childcare costs elements (70% of up to)

1 child	532.29
2+ children	912.50

Housing Benefit[d]

Personal Allowances

Single person/lone parent – aged 65+	163.50
Couple – both under 18	85.80
– one under 18	112.55
– one or both aged 65+	244.95

Premiums

Family – lone parent rate	22.20

Working Tax Credit[e]

Basic element	1,920.00
Couple/lone parent	1,970.00
30 hours element	790.00
Disability element	2,855.00
Severe disability element	1,220.00
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	2,720.00
Disabled child	3,015.00
Severely disabled child	1,220.00

non means tested

Attendance Allowance

Lower rate	53.00
Higher rate	79.15

Bereavement Benefits

Bereavement Allowance	
aged 45–54	32.49–100.72
standard rate	108.30
Widowed Parent's Allowance	108.30
child dependant	11.35 [f]

Carer's Allowance 59.75

Adult dependant	35.15
Child dependant	11.35 [f]

Child Benefit

Only/eldest child	20.30
Other children	13.40

Disability Living Allowance

Care component	lower rate	21.00
	middle rate	53.00
	higher rate	79.15
Mobility component	lower rate	21.00
	higher rate	55.25

Employment and Support Allowance

Basic allowance[a]	71.70
Work-related activity component	28.45
Support component	34.80

Guardian's Allowance 15.90

Incapacity Benefit

Short term (under pension age)		
lower rate		76.45
higher rate		90.50
adult dependant		45.85
child dependant (paid with higher rate)		11.35 [f]
Long term		101.35
age addition	under 35	10.70
	aged 35–44	6.00
adult dependant		58.85
child dependant		11.35 [f]

Industrial Injuries Disablement Benefit

Standard rate	32.32–161.60

Jobseeker's Allowance

Under 25	56.80
25+	71.70

Maternity Allowance

Standard rate	136.78

Personal Independence Payment

Daily living component	standard rate	53.00
	enhanced rate	79.15
Mobility component	standard rate	21.00
	enhanced rate	55.25

Retirement Pension

Cat A	110.15
Cat B late spouse's or civil partner's NI	110.15
Cat B spouse's or civil partner's NI	66.00
Cat D non contributory, aged 80 or over	66.00
Age addition (aged 80 or over)	0.25
Adult dependant (with Cat A)	63.20
Child dependant (with Cat A and B)	11.35 [f]

Severe Disablement Allowance 71.80

Age addition	aged under 40	10.70
	aged 40–49	6.00
	aged 50–59	6.00
Adult dependant		35.35
Child dependant		11.35 [f]

Statutory Adoption, Maternity and Paternity Pay 136.78

Statutory Sick Pay 86.70

(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 (£15,910 if not entitled to WTC).
(f) Reduced for an eldest/only child where CB is payable.

rightsnet.org.uk
news | case law | discussion | training | jobs | advice support | publications
lasa