

Devon Welfare Rights Unit

website: www.dwru.org

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ABC - BENEFIT AND TAX CREDIT RATES 2009-2010

GROUP C – Means-Tested Benefits and Tax Credits

COUNCIL TAX BENEFIT / EMPLOYMENT & SUPPORT ALLOWANCE (income-based) / HOUSING BENEFIT / INCOME SUPPORT / JOBSEEKERS ALLOWANCE (Income-based) / PENSION CREDIT / WORKING & CHILD TAX CREDIT

Income Support, Jobseekers Allowance (income-based), HB, CTB, ESA (income-based)		£ pw	
Personal Allowances			
Single under 25 and lone parent under 18			50.95
Single 25 or over and lone parent 18 or over and ESA main phase all ages			64.30
Couple both 18 or over			100.95
Couple under 18 amount depends on circumstances			
Child under 20 – HB / CTB only			56.11
Pensioner – HB / CTB	Single	Couple	
aged 65 or over only	150.40	225.50	
Premiums			
Carer			29.50
Severe disability per person			52.85
Disability (does not apply to ESA claimants)	Single	Couple	
Enhanced Disability	13.40	19.30	
Pensioner (60-64: only HB; CTB; JSA & ESA with no component)	65.70	97.50	
Pensioner (ESA WRAC)	40.20	72.00	
Pensioner (ESA support component)	34.85	66.65	
Premiums - HB / CTB only, & IS / JSA pre 2004 claims with no Tax Credit claim:			
Family			17.30
Family (baby under 1)			27.80
Disabled child			51.24
Enhanced disability (child)			20.65
ESA Components:			
Work related activity			25.50
Support component			30.85
Pension Credit			
Guarantee Credit		Single	Couple
Minimum Guarantee		130.00	198.45
Severe Disability addition		52.85	105.70
Carer Addition			29.50
Savings Credit			
Threshold		96.00	153.40
Maximum		20.40	27.03
Tax Credits (annual)			
Working Tax Credit		£ pa	
Basic			1890
Couple / Lone Parent			1860
30 hours			775
Disability			2530
Severe disability			1075
50+ (16-29 hours)			1300
50+ (30+ hours)			1935
Childcare 80% of up to:			
For 1 child (weekly)			175.00
For 2+ children (weekly)			300.00
Child Tax Credit			
Family			545
Baby under 1			545
Child			2235
Disabled child			2670
Severely disabled child			1075
Tax Credit Thresholds:			
1st			6420
1st (CTC only)			16040
2nd			50000
1st taper			39%
2nd taper			6.67%
Disregard			25000

Capital Limits for Group C Benefits

ESA (IB); IS & JSA (IB)			Pension Credit		
	Lower	Higher		Lower	Higher
Care home	£10000	£16000	Care home	£10000	-
Other	£6000	£16000	Other	£6000	-
Tariff Income	£1 per £250		Tariff Income	£1 per £500	
HB & CTB			Tax Credits – no capital limits		
No Guarantee Credit	£6000	£16000			
Guarantee Credit	No limit				
Tariff Income under 60	£1 per £250				
Tariff Income over 60	£1 per £500				

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GROUP A

Contributory Non-Means Tested £ p/wk

INCOME REPLACEMENT BENEFITS

Bereavement Allowance

Aged 45-54	28.58-88.58
Aged 55 – pension age	95.25

Employment and Support Allowance (contributory)

Assessment phase

Under 25	50.95
25 or over	64.30

Main phase

Basic allowance	64.30
Work related activity component	25.50
Support component	30.85

Incapacity Benefit (Contribution-based) - *ceased for most new claims from 27/10/08*

Short term rate (under pension age)	
Lower rate	67.75
Higher rate	80.15
Adult dependant	41.35
Long term rate	89.80
Age addition under 35	15.65
Age addition 35-44	6.55
Adult dependant	53.10

Jobseekers Allowance (contributory)

Under 25	50.95
25 or over	64.30

Retirement Pension

Category A (& Category B for widows/widowers)	95.25
Category B / Category D & adult dependant with Category A	57.05
Age addition (aged 80 or over)	0.25

Widowed Parents' Allowance 90.70

EXTRA COSTS BENEFITS

Bereavement Payment (lump sum) £2000

GROUP B

Non-Contributory, Non Means Tested £ p/wk

INCOME REPLACEMENT BENEFITS

Carer's Allowance	53.10
Adult dependant	31.70

Employment and Support Allowance (non-contributory)

Rates as opposite

Incapacity Benefit (non-contributory) *ceased for most new claims from 27/10/08*

Rates as opposite

Maternity Allowance

Standard rate	123.06
Adult dependant	41.35

Statutory Maternity, Paternity & Adoption Pay 123.06

Statutory Sick Pay 79.15

EXTRA COSTS BENEFITS

Attendance Allowance

Lower rate	47.10
Higher rate	70.35

Child Benefit

Only / eldest child	20.00
Other children	13.20

Disability Living Allowance

Care component

Lowest rate	18.65
Middle rate	47.10
Highest rate	70.35

Mobility component

Lower rate	18.65
Higher rate	49.10

Guardian's Allowance 14.10

Industrial Disablement Benefit

Under 18	17.61-88.05
18 or over	28.72-143.60