

Devon Welfare Rights Unit

website: www.dwru.org

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ABC - BENEFIT AND TAX CREDIT RATES 2011-2012

GROUP C – Means-Tested Benefits and Tax Credits

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

| Income Support, Jobseekers Allowance (income-based), HB, CTB, ESA (income-related) | | £ pw | Pension Credit | | £ pw |
|---|--------|--------|-------------------------------|--------|---------------|
| Personal Allowances | | | Guarantee Credit | | |
| Single under 25 and lone parent under 18 | | 53.45 | Single | Couple | |
| Single 25 or over and lone parent 18 or over and ESA main phase all ages | | 67.50 | Minimum Guarantee | | 137.35 209.70 |
| Couple both 18 or over | | 105.95 | Severe Disability addition | | 55.30 110.60 |
| Couple under 18 amount depends on circumstances | | | Carer Addition | | 31.00 |
| Child under 20 – HB / CTB only | | 62.33 | Savings Credit | | |
| Pensioner – HB / CTB | Single | Couple | Threshold | | 103.15 164.55 |
| aged 65 or over only | 157.90 | 236.80 | Maximum | | 20.52 27.09 |
| Premiums | | | Tax Credits (annual) | | |
| Carer | | 31.00 | Working Tax Credit | | |
| Severe disability per person | | 55.30 | Basic | | 1920 |
| | Single | Couple | Couple / Lone Parent | | 1950 |
| Disability (does not apply to ESA claimants) | 28.85 | 41.10 | 30 hours | | 790 |
| Enhanced Disability | 14.05 | 20.25 | Disability | | 2650 |
| Pensioner (60-64: only HB; CTB; JSA & ESA with no component) | 69.85 | 103.75 | Severe disability | | 1130 |
| Pensioner (ESA WRAC) | 43.10 | 77.00 | 50+ (16-29 hours) | | 1365 |
| Pensioner (ESA support component) | 37.50 | 71.40 | 50+ (30+ hours) | | 2030 |
| Premiums - HB / CTB only, & IS / JSA pre 2004 claims with no Tax Credit claim: | | | Childcare 70% of up to: | | |
| Family | | 17.40 | For 1 child (weekly) | | 175.00 |
| Disabled child | | 53.62 | For 2+ children (weekly) | | 300.00 |
| Enhanced disability (child) | | 21.63 | Child Tax Credit | | |
| ESA Components: | | | Family | | 545 |
| Work related activity | | 26.75 | Child | | 2555 |
| Support component | | 32.35 | Disabled child | | 2800 |
| | | | Severely disabled child | | 1130 |
| | | | Tax Credit Thresholds: | | |
| | | | 1st | | 6420 |
| | | | 1st (CTC only) | | 15860 |
| | | | 2nd | | 40000 |
| | | | Taper | | 41% |
| | | | Disregard | | 10000 |

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 | £10000 | - |
| Tariff Income | £1 per £250 | | Tariff Income | £1 per £500 | |
| HB & CTB | | | Tax Credits – no capital limits | | |
| | Lower | Higher | | | |
| Standard | £6000 | £16000 | | | |
| Over SPC age / Care home | £10000 | £16000 | | | |
| Guarantee Credit | No limit | | | | |
| Tariff Income under SPC age | £1 per £250 | | | | |
| Tariff Income over SPC age | £1 per £500 | | | | |

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GROUP A

Contributory, Non Means Tested £ p/wk

INCOME REPLACEMENT BENEFITS

Bereavement Allowance

| | |
|-----------------------|-------------|
| Aged 45-54 | 30.21-93.65 |
| Aged 55 – pension age | 100.70 |

Employment and Support Allowance (contributory)

Assessment phase

| | |
|------------|-------|
| Under 25 | 53.45 |
| 25 or over | 67.50 |

Main phase

| | |
|---------------------------------|-------|
| Basic allowance | 67.50 |
| Work related activity component | 26.75 |
| Support component | 32.35 |

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

| | |
|-------------------------------------|-------|
| Short term rate (under pension age) | |
| Lower rate | 71.10 |
| Higher rate | 84.15 |
| Adult dependant | 42.65 |
| Long term rate | 94.25 |
| Age addition under 35 | 13.80 |
| Age addition 35-44 | 5.60 |
| Adult dependant | 54.75 |

Jobseekers Allowance (contributory)

| | |
|------------|-------|
| Under 25 | 53.45 |
| 25 or over | 67.50 |

Retirement Pension

| | |
|---|--------|
| Category A (& Category B for widows/widowers) | 102.15 |
| Category B / Category D & adult dependant with Category A | 61.20 |
| Age addition (aged 80 or over) | 0.25 |

Widowed Parents' Allowance 100.70

EXTRA COSTS BENEFITS

Bereavement Payment (lump sum) £2000

GROUP B

Non-Contributory, Non Means Tested £ p/wk

INCOME REPLACEMENT BENEFITS

Carer's Allowance

| | |
|-----------------|-------|
| Adult dependant | 55.55 |
| | 32.70 |

Employment and Support Allowance (non-contributory)

Rates as opposite

Incapacity Benefit (non-contributory)

ceased for new claims from 31/01/11

Rates as opposite

Maternity Allowance

| | |
|---------------|--------|
| Standard rate | 128.73 |
| Threshold | 30.00 |

Statutory Maternity, Paternity & Adoption Pay

128.73

Statutory Sick Pay

81.60

Earnings threshold
SSP/SMP/SPP/SAP

102.00

EXTRA COSTS BENEFITS

Attendance Allowance

| | |
|-------------|-------|
| Lower rate | 49.30 |
| Higher rate | 73.60 |

Child Benefit

| | |
|---------------------|-------|
| Only / eldest child | 20.30 |
| Other children | 13.40 |

Disability Living Allowance

Care component

| | |
|--------------|-------|
| Lowest rate | 19.55 |
| Middle rate | 49.30 |
| Highest rate | 73.60 |

Mobility component

| | |
|-------------|-------|
| Lower rate | 19.55 |
| Higher rate | 51.40 |

Guardian's Allowance

14.75

Industrial Disablement Benefit

| | |
|------------|--------------|
| Under 18 | 18.42-92.10 |
| 18 or over | 30.06-150.30 |