

Rights Advice Scotland

Income Support/Job Seekers Allowance

Personal Allowances

Single under 25 or lone parent under 18	£ 57.90
Single 25 + or lone parent 18 +	£ 73.10
Couple both over 18	£114.85
Couple one under 18	£57.90/£73.10
Couple both under 18	£57.90/£87.50

Premiums

Carers Premium	£ 34.60
Severe Disability Premium per person	£ 61.85
Disability Premium: Single /Couple	£32.25 / £45.95
Enhanced Disability: Single / Couple	£15.75 / £22.60
Enhanced Disability: Child**	£ 24.43
Family Premium**	£ 17.45
Disabled Child Premium**	£ 60.06

Dependant Child**	£ 66.90
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Employment and Support Allowance

Assessment Phase

Single under 25 or lone parent under 18	£57.90
Single 25+ or lone parent 18+	£73.10
Couple (see IS/JSA above)	

Main Phase

Single/lone parent (all ages)	£73.10
Couple	£73.10 / £114.85
Work-related activity component	£29.05
Support component	£36.20

Premiums

Carers Premium, Enhanced Disability Premium, and Severe Disability Premiums if applicable are paid at the same rate as Income Support/income-based JSA above.

**** Pre April 2003 Claimants Only**

Capital Limits (IS/JSA/ESA)

Upper Limit	£16,000
Disregard - Standard	£6,000
- Residential Care (permanent)	£10,000
Tariff £1 for every £250 over the appropriate disregard	

Earnings Disregard (IS/JSA/ESA)

Carers, Disability or Lone Parent	£20.00
Couples (not entitled above)	£10.00
Single (not entitled as above)	£5.00
Permitted Work disregarded in full (ESA Only)	

Pension Credits (Over lower pension age)

Standard Minimum Guarantee

Single	£155.60
Couple	£237.55
Severe Disability (per person) **	£ 61.85
Carers (per person) **	£ 34.60

** Each person should satisfy the conditions

Savings Credits Threshold

Single	£ 133.82
Couple	£ 212.97

Maximum Savings Credit Award

Single	£ 13.07
Couple	£ 14.75

Capital Limits

No upper limit	
Disregard - Standard	£10,000
- Residential Care (permanent)	£10,000
Tariff £1 for every £500 over the appropriate disregard	

Tax Credits

Child Tax Credit

Family (only one can be paid)	£545.00
Baby Addition (removed April 2011)	Withdrawn
Child (one for each child)	£2780.00
Disabled Child (any rate of DLA)	£3140.00
Severe Disability (High Rate DLA Care)	£1275.00

Working Tax Credit

Basic	£1960.00
Couples/Lone Parent	£2010.00
30 Hours**	£ 810.00
Disability	£2970.00
Severe Disability (High Rate DLA Care)	£ 1275.00
50+ (16-29 hrs) (removed April 2012)	Withdrawn
50+ (30+ hrs)	Withdrawn

**Can be aggregated for people responsible for children.

Childcare Costs

70% of costs up to a weekly maximum:	
One Child	£175.00
Two or More Children	£300.00

Income Threshold

Child Tax Credits only	£16,105.00
Working Tax Only	£6420.00
Both Working and Child Tax Credits	£6420.00
Tax Credit Taper	41%

Universal Credit

(Monthly)

Single under25/Over 25	£251.77 / £317.82
Joint claim both under 25	£395.20
Joint Claim one or both over 25	£498.89
First Child/Subsequent child	£277.08 / £231.67
Disabled Child Higher/Lower	£126.11 / £367.92
Limited capability for work	£126.11
Limited capability for work related activity	£315.60
Non Dependent deductions	£69.37
Carers	£150.39
Child Care (85%) Max 1 child / 2+	£646.35 / £1108.04
Work Allowances	Nil / £192 / £397

Housing Benefit and Council Tax Benefit

Personal Allowances

Couple Both under 18	£ 87.50
Couple One or Both over 18	£114.85
Single 'PC Claim age' to 64	£155.60
Couples 'PC Claim age' to 64	£237.55
Single 65+	£168.70
Couple One or Both 65+	£252.30

Premiums

Lone Parent Rate	£22.20
ESA Components (Same as ESA)	£29.05/£36.20

Earnings Disregards

Single/Couple/Lone Parent	£5.00/£10.00/£25.00
Pensioners** Carers or Disability	£20.00
Working for 16/30 hours	£17.10
War Pensions/Student Loans disregard	£10.00
Adult Maintenance disregard	£15.00
Child Maintenance disregard	100%

** Only Certain Pensioners

Housing Benefit Non-dependant Deductions

In receipt of (IR) ESA (Main Phase)	£14.65
Aged 25+ on Income Support JSA or PC	£14.65
Aged 18+ Gross Income Less than £133.00	£14.65
£133 – £194.99	£33.65
£195 – £252.99	£46.20
£253 – £337.99	£75.60
£338 – £419.99	£86.10
£420 and above	£94.50

Council Tax Non-dependant Deductions

Aged 18+ and not on Income Support, JSA or PC	£3.90
Gross Income less than £195	£3.90
£195 – £337.99	£7.75
£338 – £419.99	£9.85
£420 and above	£11.80

Housing Benefit Taper	65%
Council Tax Benefit Taper	20%

Non Means Tested Benefits

Child Benefit Eldest/Other	£20.70/£13.70
Guardians Allowance	£16.55
Attendance Allowance Lower Rate	£55.10
Higher Rate	£82.30
DLA (Care Component) Lower	£21.80
Middle	£55.10
Higher	£82.30
DLA (Mobility Component) Lower	£21.80
Higher	£57.45
Personal Independence Payments (PIP) (Daily Living) Standard	£55.10
Enhanced	£82.30
(Mobility) Standard	£21.80
Enhanced	£57.45
Carers Allowance Basic Rate	£62.10
Adult Dependant	£36.55
Child Dependant	£8.00/£11.35
Maternity Allowance Standard Rate	£139.58
Threshold	£30.00
Statutory Maternity, Statutory Paternity and Statutory Adoption Pay	£139.58
Statutory Sick Pay	£88.45
Earnings Threshold for all of these	£112.00
Severe Disablement Allowance	£74.65
Age Addition: Under 40	£11.15
40 - 49	£ 6.20
50 – 59	£6.20
Adult Dependant	£ 36.75
Incapacity Benefit – Long-term	
Long Term (52+ weeks)	£105.35
Age Addition: under 35	£ 11.15
Age Addition: 35 to 44	£ 6.20
Adult Dependant	£ 61.20
Permitted Work Lower Limit	£20.00
Higher Limit / Supported	£104.00*
	*Until October 2015
Retirement Pension	
Category A & B (Higher Rate)	£119.30
Category D & B (Lower Rate)	£71.50
Adult Dependant (category A only)	£65.70
New State Pension	£155.65
Industrial Injuries	
Disablement Benefit 100%	£168.00
Bereavement	
Lump Sum	£2,000.00
Bereavement Allowance	
Aged 45 – 54	£ 33.77 – £ 104.67
Aged 55+	£112.55
Widowed Parents Allowance	£112.55

Benefit Rates 2016 – 2017
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