

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	£ 34.95
Severe Disability Premium per person	£ 62.45
Disability Premium: Single / Couple	£32.55 / £46.40
Enhanced Disability: Single / Couple	£15.90 / £22.85
Enhanced Disability: Child*	£ 24.78
Family Premium*	£ 17.45
Disabled Child Premium*	£ 60.90

Dependent Children*	£ 66.90
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*Pre April 2003 Claimants Only

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	£36.55

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.

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	£159.35
Couple	£243.25
Severe Disability (per person) **	£ 62.45
Carers (per person) **	£ 34.95

** Each person should satisfy the qualifying conditions

Savings Credits Threshold

Single	£137.35
Couple	£218.42

Maximum Savings Credit Award

Single	£ 13.20
Couple	£ 14.90

Capital Limits

No Upper Limit – Disregard the first	£10,000
- Residential Care (permanent)	£10,000
Tariff £1 for every £500 over disregard	

Benefit Cap

Single Adults (no children)	£13,400
All Couples and Lone Parents	£20,000

(£23,000 and £15,410 in London)

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Baby Addition (removed April 2011)	Withdrawn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)	£3175.00
Severe Disability (High Rate DLA Care)	£1290.00

Working Tax Credit

Basic	£1960.00
Couples/Lone Parent	£2010.00
30 Hours***	£ 810.00
Disability	£3000.00
Severe Disability (High Rate DLA Care)	£ 1290.00
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 figures)

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 / £372.30
Limited capability for work	£126.11
Limited capability for work related activity	£318.76
Non Dependent deductions	£70.06
Carers	£151.89
Child Care (max 85% of) 1 child / 2+	£646.35 / £1108.04

Housing Benefit - Council Tax Reduction

Personal Allowances (as IS/JSA except)

Couple Both under 18	£ 87.50
Couple One or Both over 18	£114.85
Single 'PC Claim age' to 64	£159.35
Couples 'PC Claim age' to 64	£243.25
Single 65+	£172.55
Couple One or Both 65+	£258.15

Dependent Children

HB	£66.90
CTR	£83.63

Premiums (as IS/JSA except)

Lone Parent Rate	£22.20
ESA Components (Same as ESA)	£29.05/£36.55

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)	£14.80
Aged 25+ on Income Support JSA or PC	£14.80
Aged 18+ Gross Income Less than £136.00	£14.80
£136 – £199.99	£34.00
£200 – £258.99	£46.65
£259 – £345.99	£76.35
£346 – £429.99	£86.95
£430 and above	£95.45

Council Tax Non-dependant Deductions

Aged 18+ and not on Income Support, JSA or PC	£3.95
Gross Income less than £200	£3.95
£200 – £345.99	£7.85
£346 – £429.99	£9.95
£430 and above	£11.90

Housing Benefit Taper	65%
Council Tax Benefit Taper	20%

Non Means Tested Benefits

Child Benefit Eldest/Other	£20.70/£13.70
Guardians Allowance	£16.70
Attendance Allowance Lower Rate	£55.65
Higher Rate	£83.10
Disability Living Allowance (Care Component) Lower	£22.00
Middle	£55.65
Higher	£83.10
(Mobility Component) Lower	£22.00
Higher	£58.00
Personal Independence Payments (PIP) (Daily Living) Standard	£55.65
Enhanced	£83.10
(Mobility) Standard	£22.00
Enhanced	£58.00
Carers Allowance Basic Rate	£62.70
Adult Dependent	£36.90
Child Dependent	£8.00/£11.35
Maternity Allowance Standard Rate	£140.98
Threshold	£30.00
Statutory Maternity, Statutory Paternity and Statutory Adoption Pay	£140.98
Earnings Threshold for all of these	£113.00
Statutory Sick Pay	£89.35
Earnings Threshold	£113.00
Severe Disablement Allowance	£75.40
Age Addition: Under 40	£11.25
40 - 49	£ 6.25
50 - 59	£6.25
Adult Dependant	£ 37.10
Incapacity Benefit – Long-term	
Long Term (52+ weeks)	£106.40
Age Addition: under 35	£ 11.25
Age Addition: 35 to 44	£ 6.25
Adult Dependant	£ 61.80
Permitted Work Lower Limit	£20.00
Higher Limit / Supported	£120.00**
	** Until October 2017
Retirement Pension	
Category A & B (Higher Rate)	£122.30
Category D & B (Lower Rate)	£ 73.30
Adult Dependent (category A only)	£ 66.35
New State Pension	£159.55
Industrial Injuries	
Disablement Benefit 100%	£169.70
Bereavement Payment Lump Sum	£2,000.00
Bereavement Allowance	
Aged 45 - 54	£ 34.11 - £ 105.74
Aged 55+	£113.70
Widowed Parents Allowance	£113.70

Benefit Rates 2017– 2018
www.rascot.org.uk