

Housing Benefit and Council Tax Benefit Circular

Department for Work and Pensions

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HB/CTB A1/2012

ADJUDICATION AND OPERATIONS CIRCULAR

| | |
|------------------------|--|
| WHO SHOULD READ | All Housing Benefit (HB) and Council Tax Benefit (CTB) staff |
| ACTION | For information |
| SUBJECT | Housing Benefit & Council Tax Benefit: 2012/13 Uprating |

Guidance Manual

The information in this circular affects the content of the

- *HB/CTB Guidance Manual*. Please annotate this circular number against paragraph A4 4.750, 4.910, A5 Annexe A and Annexe D, BW3 Annexe A and BP3 Annexe A.
- *HB/CTB Overpayments Guide*. Please annotate this circular number against paragraphs 4.430 - 4.432.

Queries

If you

- want **extra copies of this circular/copies of previous circulars**, they can be found on the website at <http://www.dwp.gov.uk/local-authority-staff/housing-benefit/user-communications/hbctb-circulars/>
- have any queries about the
 - **technical content of this circular**, contact Jahnara Begum
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Housing Benefit and Council Tax Benefit (HB/CTB): 2012/13 uprating

Introduction

1. In his oral statement to Parliament on 6 December 2011, the Minister of State for Pensions announced his proposals for the social security benefit rates that will apply from April 2012. Details of all the social security benefit rates can be found on the Department for Work and Pensions (DWP) website.

2. This circular advises you of the rates so you can take the appropriate action.

Note: At the time of writing, the Order bringing the changes into effect is still subject to the appropriate Parliamentary process.

3. Any queries about the information contained in the circular should be emailed to Jahnara Begum: jahnara.begum@dwp.gsi.gov.uk

Background

4. In line with previous practice, the HB and CTB uprating will be introduced in advance of the setting of the main social security benefit rates. To coincide with the new Council Tax year and the week in which many rents change, the 2012 uprating will take effect on:

- **Sunday 1 April 2012** for CTB cases
- **Sunday 1 April 2012** for cases to which *Housing Benefit Regulation 79(3)(a)* (for working age customers) and *Housing Benefit (SPC) Regulation 59(3)(a)* (for people who have attained the qualifying age for pension credit) applies, when rent is paid monthly or at any interval which is not a week or multiples of a week.
- **Monday 2 April 2012** for cases to which *Housing Benefit Regulation 79(3)(a)* (for working age customers) and *Housing Benefit (SPC) Regulation 59(3)(a)* (for people who have attained the qualifying age for pension credit) applies, when rent is paid on a weekly basis (or multiple of a week).

5. The Consumer Prices Index (CPI) rate for September 2011 will be used as the measurement of prices for the uprating of most benefits. Therefore most benefits, including working age HB and CTB, will be increased by 5.2 per cent. The uprating of State Retirement Pension (SRP) and State Pension Credit (SPC) is detailed below, along with its effect on pension age HB and CTB uprating.

6. The appendices to this circular set out the new rates of benefits as follows:

- *Appendix A* sets out the new rates for CTB and HB for those who have not attained the qualifying age for SPC
- *Appendix B* sets out the new rates for HB and CTB for those who have attained the qualifying age for SPC
- *Appendix C* sets out the new rates for Income Support (IS), Jobseeker's Allowance (JSA) and Employment and Support Allowance (ESA)

- *Appendix D* sets out the new rates for other contributory and non-contributory social security benefits
- *Appendix E* sets out the new rates for Tax Credits and Child Benefit (ChB), main National Insurance Contributions and War Pensions.

Up-rating of other income-related social security benefits

7. The 2012 uprating for the other income-related benefits - IS, income-based Jobseeker's Allowance (JSA(IB)), income-related Employment and Support Allowance (ESA(IR)) and the majority of other social security benefits is **Monday 9 April 2012**. This is the first Monday in the fiscal year, i.e. the first Monday on or after 6 April.
8. The SPC standard minimum guarantee has been uprated at least in line with earnings since its introduction in 2003, and the Pensions Act 2007 requires that this is done. The April 2012 increase of 3.9% in the standard minimum guarantee ensures that the single rate of the standard minimum guarantee increases by the same cash rate as a Category A State Pension. As announced in the 2011 Up-rating oral statement, the savings credit maximum amount is being reduced (see paragraph 45).
9. HB and /CTB applicable amounts for those of SPC age reflect the appropriate amounts used in SPC, and will be increased in line with the SPC rates.
10. The following Regulations allow you to take account of these rates earlier in April:
 - *CTB 2006 Regs 32(8) and 67(4)*
 - *HB 2006 Regs 42(8) and 79(3)*
 - *CTB(SPC) Regs 31(9) and 31(10) and 50(4)*
 - *HB(SPC) Regs 41(9) and 41(10) and 59(3)*
11. Associated guidance is set out in *HB/CTB Guidance Manual BW2 W2.790* and at *BP2 P2.790*.

Up-rating of non income-related social security benefits

12. Non income-related social security benefits will be uprated by the September CPI of 5.2%.
13. In line with the last two years, the higher and middle rate invalidity allowances and age additions payable with Incapacity Benefit (IB) continue to be decreased as part of plans to align rates prior to migration to ESA.

Up-rating of social security benefits – general

14. There is no provision in regulations to uprate a customer's social security benefit other than by using the correct amount. Most customers will know their rates of benefit well before 1 April each year. As there is no tolerance rule in HB/CTB, the

benefit paid should reflect the customer's income to the penny, subject to the minimum payment rule in HB and rounding.

15. We are aware that many local authorities' (LA) IT systems apply a percentage increase to uprate income from other social security benefits in the assessment of HB/CTB. In previous years, we have advised that as this method should, in most cases, produce accurate results, providing the LA has satisfied itself as to the accuracy of its method, it should be able to meet its duty to make proper determinations.
16. However, given the fact that in recent years some of the components paid in addition to the main rate of some benefits and the main rates themselves have been uprated by different indices, LAs should consider carefully whether applying standard percentages will result in correct determinations.
17. LAs should also take into account that, from December 2012, specific Automatic Transfer to LA Systems (ATLAS) uprating notifications will be issued for all benefits on the Customer Information System (CIS), except Attendance Allowance (AA), Disability Living Allowance (DLA) and Carers Allowance (CA). Should an LA decide to apply a percentage increase to uprate income, **as a minimum** any information subsequently received via ATLAS should be compared with existing LA system data to ensure it matches.
18. In September 2011 the percentages were
 - RPI: 5.6 per cent
 - ROSSI: 6.8 per cent
 - CPI: 5.2 per cent

Tax Credits

19. Any changes to Working Tax Credit (WTC) and Child Tax Credit (CTC) (see Appendix E: Annexe 1) will be effective from 6 April 2012 in line with the start of the new tax year.
20. Tax credits rates will increase from 6 April and although the instalment paid at that time will include the uprated amount it is still only a provisional payment until HM Revenues and Customs make any adjustments in June and issue a final decision. LAs should take into account as income the actual instalment paid to the customer shown on the current award notice. LAs should look at the tax credit received, and if there is an increase or decrease in an instalment being paid then this is what needs to be taken into account.

War Pensions

21. Basic War Disablement Pension, War Widow(er)'s Pension and associated allowances will increase from 2012 by 5.2 per cent, reflecting the CPI rate for September 2011.

22. War Pensions will be updated during week commencing 9 April 2012. As they are not social security benefits, *HB Reg 42(8)* (for working age) and *HB (SPC) Reg 41(9)* (for those who have attained the qualifying age for SPC) and *CTB Reg 32(8)* (for working age) and *CTB (SPC) Reg 31(9)* (for those whom have attained the qualifying age for SPC) do not apply. They are instead treated as income subject to normal change of circumstance rules. Therefore, as War Pensions will be updated during w/c 9 April 2012, the effective date of change in HB/CTB will be the following Monday 16 April 2012.
23. Details of War Pension rates for 2012/13 can be found at Appendix E, Annexe 3. Additional information may be obtained from the Service Personnel and Veterans Agency website: www.veterans-uk.info

Specific points of interest

Non-dependant deductions and AMCTB

24. In the June 2010 Budget, the Chancellor announced that the rates of non-dependant deductions (NDDs) would be increased over the next three years to match the level they would have been had they not been frozen since April 2001. Restoring the level is intended to mean a fairer deal for taxpayers and provide an expectation that adults make a reasonable contribution towards their housing costs.
25. Therefore, in the second of three uprating rounds to achieve this, both NDD rates and income bandwidths will be increased from April 2012 (see Appendix A: Annexes 1 and 2 and Appendix B).
26. Income bands, including those used to determine Alternative Maximum Council Tax Benefit (AMCTB), will be increased in line with average increases in earnings.

Dependent Children Allowances: income-related benefits

27. Dependent children allowances in IS, JSA, ESA, HB and CTB will be increased in line with the weekly child element of Child Tax Credit (CTC) plus the ChB rate for subsequent children.

Family Premium

28. The Family Premium in HB and CTB remains unchanged at £17.40 to align it with the family element of CTC plus the ChB rate for the eldest child less the ChB rate for subsequent children. The specific rate that applies to certain lone parents remains at a fixed weekly rate of £22.20. This rate only applies to lone parents who fulfilled certain conditions before 6 April 1998. See *HB Regs Schedule 3, Para 3(3)* and *CTB Regs Schedule 1, Para 3(3)*.

Family Premium Baby Element (FPBE)

29. As advised in [Circular A11/2011](#), the Social Security (Miscellaneous Amendments) (No. 3) Regulations (S.I. 2011/2425) withdrew the FPBE by removing the relevant provisions in the HB/CTB Regulations from 31.10.11. This follows last year's abolition of the Family Element Baby Element of CTC for children under the age of one.

Child Dependency increases

30. The Child Dependency increase remains at £11.35.
31. The eldest child rate remains at £8.10.
32. Regulations provide for the rate of child dependency increases to be adjusted when the increase is payable for the eldest eligible child for whom ChB is also payable. The weekly rate of the increase is reduced by the differential rates (less £3.65 from April 2003), between the rate of ChB payable for the oldest eligible child and that payable for a subsequent child.

Disregards in HB/CTB

33. The child care disregards in HB/CTB, in line with WTC weekly equivalents, remain at
- £175.00 for one child
 - £300.00 for two or more children
34. The additional earnings disregard in HB/CTB that can be applied to those entitled to WTC remains at £17.10, to align with the WTC 30 hour limit. See *HB/CTB Guidance Manual BW2 W2 2.132 – 2.140*.

Recovery of overpayments from ongoing HB

35. The standard maximum weekly rate of recovery from continuing HB is increasing from £10.20 to £10.65 from April 2012.
36. The maximum weekly rate of recovery from continuing HB, when the overpayment has arisen as a result of fraud, (as defined in Reg 102(3) of HB Regulations 2006 and Reg 83(3) of HB (SPC) Regulations 2006) will increase from £13.60 to £17.75. See paragraphs 40 - 42 below.
37. In addition, an LA can increase deductions by half (50 per cent) of certain disregards, if applicable for
- earnings
 - regular charitable income or voluntary payments
 - War Disablement Pension or War Widows Pension

38. The following benefits could have a disregard, but they are not included in HB Schedules 4 and 5 or HB (SPC) Schedules 4 and 5, and therefore any disregards relating to these benefits cannot be used to increase the recovery rate each week
- Attendance Allowance (AA)
 - Child Benefit (ChB)
 - Disability Living Allowance (DLA)
 - Guardian’s Allowance (GA)
 - Working Tax Credit (WTC)
39. LAs must not recover more than the prescribed amounts from ongoing HB. LAs should have regard to any special health or financial circumstances of the customer before deciding the level of deduction, or when to commence the deductions, to avoid causing undue hardship to the customer or their dependants. See *HB/CTB Overpayments Guide, Recovery of Overpayments, paras 4.430 – 4.434*.

Increasing the maximum deduction for overpayment caused by fraud

40. In October 2010, the Government published a strategy paper on ‘[Tackling Fraud and Error in the Benefit and Tax Credit Systems](#)’. Leading on from this, the Social Security (Payments on Account, Overpayments and Recovery) Regulations 1988 will be amended to increase the deduction limits for overpayments caused by fraud. HB Regulation 102(3) and HB SPC Regulation 83(3) will be similarly amended.
41. Legislation sets a maximum level of deduction from an income-related benefit to recover an overpayment. The maximum lower rate will remain as 3 x 5% of the scale rate for a single customer aged not less than 25 years. Where an overpayment is associated with an offence for which the claimant has been prosecuted, or they have admitted guilt under caution or accepted an Administrative Penalty, the increase in deductions will be from the current 4 x 5% to 5 x 5% of the same scale rate.
42. In addition, regulations will also align the rounding rules for the two maximum deduction rates for simplicity and so that the lower rate is always 3/5 of the higher rate.

Fuel deductions – deductions for ineligible fuel charges

43. The CPI for fuel and lighting in September was 18.3 per cent. The new rates for statutory fuel deductions are shown below (*HB/CTB Guidance Manual A4, paragraphs 4.900*).

| Service charges for fuel | 2011/2012 | 2012/2013 |
|---------------------------------|------------------|------------------|
| Heating | 21.55 | 25.50 |

| | | |
|----------------|-------|-------|
| Hot water | 2.50 | 2.95 |
| Lighting | 1.75 | 2.05 |
| Cooking | 2.50 | 2.95 |
| Total all fuel | 28.30 | 33.45 |

One room rate deduction

44. The formula for the one room rate deduction is set out in Housing Benefit Regulations at *Schedule 1, part 2, paragraph 6(2)(a) to (d) and (3)*. Sub-paragraph (3) states the ineligible amount for service charges when the accommodation consists of only one room shall be one half of the aggregate of the amounts specified in sub-paragraph (2) (a), (b) and (c). (See *HB/CTB Guidance Manual A4, paragraph 4.910*).

| | 2011/2012 | 2012/2013 |
|---|-------------------------------|-------------------------------|
| One room rate – heating and any hot water and/or lighting | 12.90 | 15.25 |
| Cooking | 2.50 | 2.95 |
| One room rate calculation: | | |
| Heating (other than hot water) | 21.55 | 25.50 |
| Hot water | 2.50 | 2.95 |
| Lighting | 1.75 | 2.05 |
| Total | 25.80 divided by 2 = 12.90 | 30.50 divided by 2 = 15.25 |

State Pension Credit

45. The amount of the maximum savings credit will be reduced to £18.54 for a single person and £23.73 for a couple. However, these figures cannot be used to calculate a likely savings credit entitlement from April 2012. Savings credit is calculated on an individual basis, using the income and capital of that person. In addition, HB (SPC) Reg 27/CTB (SPC) Reg 17 state that the Pension, Disability and Carers Service (PDCS) calculation of income, capital and savings credit must be used.

46. S.I.2004/290 made provisions for the date on which Pension Credit cases should be uprated and the associated guidance, to apply each year to the annual uprating exercise. See HB/CTB Guidance Manual Uprated changes in social security benefits paras *BP2 P2.790*; *CTB (SPC) Regs 31(10)*; and *HB (SPC) Regs 41(10)*.

Bereavement and widows' benefits

47. As implemented last year, the basic State Pension equivalent in bereavement and widows benefits will be uprated by CPI.

Working Tax Credit, Child Tax Credit, Child Benefit and Guardian's Allowance

48. From April 2011, the basic and 30 hour elements of the WTC have been frozen for three years, after which these elements will increase in line with CPI.
49. Last year's uprating circular - [A26/2010](#) - stated that the child element of CTC would increase by £50 above indexation in 2012/13. However, the Chancellor announced in his Autumn Statement on 29 November that this additional increase would not be implemented. The increase in the child element will thus be limited to £2,690 (from £2,555 last year).
50. The rate of ChB is frozen for three years from April 2011. Parents will continue to receive ChB for children in full time education up to 18 years old and in some cases 19 years.
51. All the current and new 2012/13 rates can be found on the HMRC website: <http://www.hmrc.gov.uk/rates/taxcredits.htm>

National Insurance Contribution rates

52. The primary threshold for employers', employees' and self employed National Insurance Contributions (NICs) will be increased to £146 per week and the secondary threshold increased to £144 per week.
53. The upper earning and profits limits for Class 1 and Class 4 NICs respectively will remain at £817 a week. For the self-employed, the rate of Class 2 contributions will rise to £2.65 a week. Class 3 contributions will increase to £13.25.
54. The lower earnings limit and the special class 2 rate for volunteer development workers will rise to £107 a week and £5.35 a week respectively.
55. For a full set of the NIC rates for 2012/13, see HMRC website: <http://www.hmrc.gov.uk/rates/nic.htm>

Appendix A: Annexe 1

| Council Tax Benefit rates for people who have not reached the qualifying age for State Pension Credit | April 2011 | April 2012 |
|--|-------------------|-------------------|
| <i>Personal Allowances</i> | | |
| Single claimant aged not less than 18 but less than 25 | 53.45 | 56.25 |
| Single claimant not less than 25 | 67.50 | 71.00 |
| Single claimant of any age and entitled to main phase ESA | 67.50 | 71.00 |
| Lone parent | 67.50 | 71.00 |
| Couple | 105.95 | 111.45 |
| <i>Dependent children</i> | | |
| Child from date of birth to day preceding first Monday in September following 16 th birthday | 62.33 | 64.99 |
| Young person from first Monday in September following 16 th birthday to day preceding 20 th birthday | 62.33 | 64.99 |
| <i>Polygamous marriages</i> | | |
| If the claimant is a member of a polygamous marriage and none of the members of the marriage have attained the age of 60 | | |
| For the claimant and the other party to the marriage | 105.95 | 111.45 |
| For each additional spouse who is a member of the same household as the claimant | 38.45 | 40.45 |
| <i>Premiums</i> | | |
| Family Premium | 17.40 | 17.40 |
| Family Premium if one or more children aged under 1 year | 27.90 | withdrawn |
| Family Premium (lone parent rate) | 22.20 | 22.20 |
| Family Premium (lone parent rate) if one or more children aged under 1 year | 32.70 | withdrawn |
| Disability Premium | | |
| Single | 28.85 | 30.35 |
| Couple | 41.10 | 43.25 |

Appendix A: Annexe 1

| | | |
|---|--------|--------|
| Enhanced Disability Premium | | |
| Single | 14.05 | 14.80 |
| Disabled child rate | 21.63 | 22.89 |
| Couple | 20.25 | 21.30 |
| | | |
| Severe Disability Premium | | |
| Single | 55.30 | 58.20 |
| Couple (lower rate) | 55.30 | 58.20 |
| Couple (higher rate) | 110.60 | 116.40 |
| | | |
| Disabled Child Premium | 53.62 | 56.63 |
| | | |
| Carer Premium | 31.00 | 32.60 |
| | | |
| <i>Components ESA(IR) and ESA(C)</i> | | |
| Work-related activity component | 26.75 | 28.15 |
| Support component | 32.35 | 34.05 |
| | | |
| <i>Non-dependant Deductions</i> | | |
| In receipt of state Pension Credit or in receipt of IS, JSA(IB), or ESA(IR) | Nil | Nil |
| | | |
| Aged 18 or over and in remunerative work | | |
| -gross income greater than £394.00 | 8.60 | 9.90 |
| -gross income not less than £316.00 but less than £394.00 | 7.20 | 8.25 |
| -gross income not less than £183.00 but less than £316.00 | 5.70 | 6.55 |
| -gross income less than £183.00 | 2.85 | 3.30 |
| | | |
| Others aged 18 or over | 2.85 | 3.30 |

Appendix A: Annexe 1

| Alternative Maximum Council Tax Benefit Rebate (% of Council Tax) | April 2011 | April 2012 |
|--|-------------------|-------------------|
| Second adult on IS, JSA(IB), state Pension Credit or ESA(IR) | 25% | 25% |
| Students | 100% | 100% |
| Second adult gross income | | |
| - less than £180.00 per week | 15% | 15% |
| - not less than £180.00 but less than £235.00 per week | 7.5% | 7.5% |
| Disregards | | |
| Subtenants disregard | 20.00 | 20.00 |
| Earnings disregards | | |
| Childcare charges | 175.00 | 175.00 |
| Childcare charges (2 or more children) | 300.00 | 300.00 |
| Additional earnings disregard | 17.10 | 17.10 |
| Permitted Earnings disregard - higher | 95.00 | 97.50 |
| Permitted Earnings disregard - lower | 20.00 | 20.00 |
| Capital Limits | | |
| Upper capital limit – State Pension Credit guarantee credit NOT in payment | 16,000 | 16,000 |
| Upper capital limit – State Pension Credit guarantee credit in payment | No limit | No limit |
| Lower capital limit – below qualifying age for state Pension Credit | 6,000 | 6,000 |
| Lower capital limit – above qualifying age for state Pension Credit | 10,000 | 10,000 |

Appendix A: Annexe 2

| Housing Benefit rates for people who have not reached the qualifying age for State Pension Credit | April 2011 | April 2012 |
|---|-------------------|-------------------|
| <i>Personal Allowances</i> | | |
| Single | | |
| 16 to 24 | 53.45 | 56.25 |
| 25 or over | 67.50 | 71.00 |
| Any age – entitled to main phase rate ESA | 67.50 | 71.00 |
| Lone parent | | |
| Under 18 | 53.45 | 56.25 |
| 18 or over | 67.50 | 71.00 |
| Any age – entitled to main phase rate ESA | 67.50 | 71.00 |
| Couple | | |
| Both under 18 | 80.75 | 84.95 |
| One or both over 18 | 105.95 | 111.45 |
| Any age – entitled to main phase rate ESA | 105.95 | 111.45 |
| <i>Polygamous Marriages</i> | | |
| If the claimant is a member of a polygamous marriage and no members of the marriage have attained the age of 60 | | |
| For the claimant and the other party to the marriage | 105.95 | 111.45 |
| For each additional spouse who is a member of the same household as the claimant | 38.45 | 40.45 |
| <i>Dependent children</i> | | |
| From birth to September following 16 th birthday | 62.33 | 64.99 |
| From September following 16 th birthday to day before 20 th birthday | 62.33 | 64.99 |
| <i>Premiums</i> | | |
| Family Premium | 17.40 | 17.40 |
| Family Premium if one or more children aged under 1 year | 27.90 | withdrawn |
| Family Premium (lone parent rate) | 22.20 | 22.20 |
| Family Premium (lone parent rate) if one or more children aged under 1 year | 32.70 | withdrawn |
| <i>Disability Premium</i> | | |
| Single | 28.85 | 30.35 |
| Couple | 41.10 | 43.25 |
| <i>Enhanced Disability Premium</i> | | |
| Single rate | 14.05 | 14.80 |
| Disabled child rate | 21.63 | 22.89 |
| Couple rate | 20.25 | 21.30 |
| <i>Severe Disability Premium</i> | | |
| Single | 55.30 | 58.20 |
| Couple – one qualifies | 55.30 | 58.20 |
| Couple – both qualify | 110.60 | 116.40 |

Appendix A: Annexe 2

| | | |
|--|-------|-------|
| <i>Disabled Child Premium</i> | 53.62 | 56.63 |
| <i>Carer Premium</i> | 31.00 | 32.60 |
| Components ESA(IR) and ESA(C) | | |
| Work related activity component | 26.75 | 28.15 |
| Support component | 32.35 | 34.05 |
| Deductions | | |
| <i>Non-dependant Deductions</i> | | |
| Aged 25 or over and on IS/JSA(IB), or aged 18 or over and not in remunerative work | 9.40 | 11.45 |
| In receipt of main phase ESA(IR) | 9.40 | 11.45 |
| In receipt of Pension Credit | Nil | Nil |
| Not in receipt of main phase ESA(IR) rate | Nil | Nil |
| Aged 18 or over and in remunerative work | | |
| - gross income less than £124.00 | 9.40 | 11.45 |
| - gross income not less than £124.00 but less than £183.00 | 21.55 | 26.25 |
| - gross income not less than £183.00 but less than £238.00 | 29.60 | 36.10 |
| - gross income not less than £238.00 but less than £316.00 | 48.45 | 59.05 |
| - gross income not less than £316.00 but less than £394.00 | 55.20 | 67.25 |
| - gross income not less than £394.00 | 60.60 | 73.85 |
| <i>Service charges for fuel</i> | | |
| Heating | 21.55 | 25.50 |
| Hot water | 2.50 | 2.95 |
| Lighting | 1.75 | 2.05 |
| Cooking | 2.50 | 2.95 |
| All fuel | 28.30 | 33.45 |
| <i>Fuel charges for one room</i> | | |
| Heating and hot water and/or lighting | 12.90 | 15.25 |
| Cooking | 2.50 | 2.95 |
| <i>Amounts ineligible for meals</i> | | |
| Three or more meals a day | | |
| Single claimant | 24.05 | 25.30 |
| Each person in family aged 16 or over | 24.05 | 25.30 |
| Each child under 16 | 12.15 | 12.80 |
| Less than 3 meals a day | | |
| Single claimant | 16.00 | 16.85 |
| Each person in family aged 16 or over | 16.00 | 16.85 |
| Each child under 16 | 8.05 | 8.45 |
| Breakfast only – claimant and each member of family | 2.95 | 3.10 |

Appendix A: Annexe 2

| | | |
|--|----------|----------|
| Disregards | | |
| Childcare charges | 175.00 | 175.00 |
| Childcare charges (2 or more children) | 300.00 | 300.00 |
| Additional earnings disregard | 17.10 | 17.10 |
| Subtenants disregard | 20.00 | 20.00 |
| | | |
| Permitted Earnings disregard – higher | 95.00 | 97.50 |
| Permitted Earnings disregard – lower | 20.00 | 20.00 |
| | | |
| Capital limits | | |
| Upper capital limit – State Pension Credit guarantee credit NOT in payment | 16,000 | 16,000 |
| Upper capital limit – State Pension Credit guarantee credit in payment | No limit | No limit |
| Lower capital limit – below qualifying age for state Pension Credit | 6,000 | 6,000 |
| Lower capital limit – above qualifying age for state Pension Credit | 10,000 | 10,000 |

Appendix B

| Housing Benefit and Council Tax Benefit rates for people who have reached the qualifying age for State Pension Credit | April 2011 | April 2012 |
|--|-------------------|-------------------|
| <i>Personal Allowances</i> | | |
| Single claimant aged under 65 | 137.35 | 142.70 |
| Single claimant aged 65 or over | 157.90 | 161.25 |
| | | |
| Lone parent aged under 65 | 137.35 | 142.70 |
| Lone parent aged 65 or over | 157.90 | 161.25 |
| | | |
| <i>Couple</i> | | |
| One or both aged 60 or over, but both aged under 65 | 209.70 | 217.90 |
| One member or both members aged 65 or over | 236.80 | 241.65 |
| | | |
| <i>Polygamous marriages</i> | | |
| If the claimant is a member of a polygamous marriage and none of the members of the marriage have attained the age of 65 | | |
| For the claimant and the other party to the marriage | 209.70 | 217.90 |
| For each additional spouse who is a member of the same household as the claimant | 72.35 | 75.20 |
| If the claimant is a member of a polygamous marriage and one or more of the members of the marriage are aged 65 or over | | |
| For the claimant and the other party to the marriage | 236.80 | 241.65 |
| For each additional spouse who is a member of the same household as the claimant | 78.90 | 80.40 |
| | | |
| <i>Dependent child or young person</i> | | |
| | 62.33 | 64.99 |
| | | |
| <i>Premiums</i> | | |
| <i>Severe Disability Premium</i> | | |
| Single | 55.30 | 58.20 |
| Couple – one qualifies | 55.30 | 58.20 |
| Couple – both qualify | 110.60 | 116.40 |
| | | |
| <i>Enhanced Disability Premium</i> | | |
| Disabled child | 21.63 | 22.89 |
| | | |
| <i>Carer Premium</i> | | |
| | 31.00 | 32.60 |
| | | |
| <i>Disabled Child Premium</i> | | |
| | 53.62 | 56.63 |
| | | |
| <i>Family Premium</i> | | |
| | 17.40 | 17.40 |
| <i>Family Premium if one or more children aged under 1 year</i> | 27.90 | N/A |

Appendix B

| | | |
|---|----------|----------|
| Non-dependant Deductions in HB | | |
| In receipt of state Pension Credit | Nil | Nil |
| In receipt of main phase ESA(IR) | 9.40 | 11.45 |
| Not in receipt of main phase ESA(IR) | Nil | Nil |
| Aged 25 or over and on IS/JSA(IB) or aged 18 or over and not in remunerative work | 9.40 | 11.45 |
| Aged 18 or over and in remunerative work | | |
| -gross income less than £124.00 | 9.40 | 11.45 |
| -gross income not less than £124.00 but less than £183.00 | 21.55 | 26.25 |
| - gross income not less than £183.00 but less than £238.00 | 29.60 | 36.10 |
| - gross income not less than £238.00 but less than £316.00 | 48.45 | 59.05 |
| - gross income not less than £316.00 but less than £394.00 | 55.20 | 67.25 |
| - gross income more than £394.00 | 60.60 | 73.85 |
| Non-dependant Deductions in CTB | | |
| Age 18 and over and in remunerative work | | |
| -others aged 18 or over | 2.85 | 3.30 |
| - gross income less than £183.00 | 2.85 | 3.30 |
| - gross income not less than £183.00 but less than £316.00 | 5.70 | 6.55 |
| - gross income not less than £316.00 but less than £394.00 | 7.20 | 8.25 |
| - gross income greater than £394.00 | 8.60 | 9.90 |
| In receipt of Pension Credit, IS, JSA(IB), or ESA(IR) | Nil | Nil |
| Disregards | | |
| Permitted Earnings disregard - higher | 95.00 | 97.50 |
| Permitted Earnings disregard - lower | 20.00 | 20.00 |
| Upper capital limit – State Pension Credit guarantee credit NOT in payment | 16,000 | 16,000 |
| Upper capital limit – State Pension Credit guarantee credit in payment | No limit | No limit |
| Lower capital limit – above qualifying age for state Pension Credit | 10,000 | 10,000 |

Appendix C: Annexe 1

Income Support rates

| | 2011 | 2012 |
|---|--------|--------|
| <i>Personal allowances</i> | | |
| Single | | |
| Under 25 | 53.45 | 56.25 |
| 25 or over | 67.50 | 71.00 |
| | | |
| Lone parent | | |
| Under 18 – usual rate | 53.45 | 56.25 |
| 18 or over | 67.50 | 71.00 |
| | | |
| Couple | | |
| Both under 18 | 53.45 | 56.25 |
| Both under 18, higher rate (for example, with responsibility for a child) | 80.75 | 84.95 |
| One under 18, one aged under 25 | 53.45 | 56.25 |
| One under 18, one aged 25 or over | 67.50 | 71.00 |
| Both 18 or over | 105.95 | 111.45 |
| | | |
| Dependent children | | |
| Birth to September following 16 th birthday | 62.33 | 64.99 |
| | | |
| <i>Premiums</i> | | |
| Family Premium | 17.40 | 17.40 |
| Family (lone parent rate) | 17.40 | 17.40 |
| Pensioner Premium (couples only) | 103.75 | 106.45 |
| Disability Premium | | |
| Single | 28.85 | 30.35 |
| Couple | 41.10 | 43.25 |
| Enhanced Disability Premium | | |
| Single rate | 14.05 | 14.80 |
| Disabled child rate | 21.63 | 22.89 |
| Couple | 20.25 | 21.30 |
| | | |
| Severe Disability Premium | | |
| Single | 55.30 | 58.20 |
| Couple – one qualifies | 55.30 | 58.20 |
| Couple – both qualify | 110.60 | 116.40 |
| Disabled Child Premium | 53.62 | 56.63 |
| Carer Premium | 31.00 | 32.60 |
| | | |
| Capital limits | | |
| Upper capital limit | 16,000 | 16,000 |
| Lower capital limit | 6,000 | 6,000 |
| Care home limit | 10,000 | 10,000 |

Appendix C: Annexe 2

Jobseeker's Allowance rates

| | 2011 | 2012 |
|--|--------|--------|
| Contribution-based Jobseeker's Allowance | | |
| Personal Rates | | |
| Under 25 | 53.45 | 56.25 |
| Aged 25 or over | 67.50 | 71.00 |
| | | |
| Income-based Jobseeker's Allowance | | |
| Personal Allowances | | |
| Single claimant aged under 25 | 53.45 | 56.25 |
| Single claimant aged 25 or over | 67.50 | 71.00 |
| | | |
| Lone parent | | |
| Under 18 | 53.45 | 56.25 |
| 18 or over | 67.50 | 71.00 |
| | | |
| Couple | | |
| Both under 18 | 53.45 | 56.25 |
| Both under 18 (higher rate – for example, with responsibility for a child) | 80.75 | 84.95 |
| One under 18, one 18 - 24 | 53.45 | 56.25 |
| One under 18, one 25 or over | 67.50 | 71.00 |
| Both 18 or over | 105.95 | 111.45 |
| | | |
| | | |
| Dependent children | | |
| From birth to September following 16 th birthday | 62.33 | 64.99 |
| From September following 16 th birthday to day before 20 th birthday | 62.33 | 64.99 |
| | | |
| Premiums | | |
| | | |
| Family Premium | 17.40 | 17.40 |
| Family Premium (lone parent) rate | 17.40 | 17.40 |
| | | |
| Pensioner Premium | | |
| Single | 69.85 | 71.70 |
| Couple | 103.75 | 106.45 |
| | | |
| Disability Premium | | |
| Single | 28.85 | 30.35 |
| Couple | 41.10 | 43.25 |
| | | |
| Enhanced Disability Premium | | |
| Single rate | 14.05 | 14.80 |
| Disabled child rate | 21.63 | 22.89 |
| Couple | 20.25 | 21.30 |

Appendix C: Annexe 2

Jobseeker's Allowance rates

| | | |
|---------------------------|--------|--------|
| Severe Disability Premium | | |
| Single | 55.30 | 58.20 |
| Couple – one qualifies | 55.30 | 58.20 |
| Couple – both qualify | 110.60 | 116.40 |
| | | |
| Disabled Child Premium | 53.62 | 56.63 |
| | | |
| Carer Premium | 31.00 | 32.60 |
| | | |
| Capital limits | | |
| | | |
| Upper capital limit | 16,000 | 16,000 |
| Lower capital limit | 6,000 | 6,000 |

Appendix C: Annexe 3

Employment and Support Allowance rates

| | 2011 | 2012 |
|--|--------|--------|
| Personal allowances | | |
| Single – Aged under 25 and in Assessment Phase | 53.45 | 56.25 |
| Single - Aged 25 or over | 67.50 | 71.00 |
| Any age and in Main Phase | 67.50 | 71.00 |
| | | |
| Lone parent | | |
| Aged under 18 and in Assessment Phase | 53.45 | 56.25 |
| Aged 18 or over | 67.50 | 71.00 |
| Any age and in Main Phase | 67.50 | 71.00 |
| | | |
| Couple | | |
| Both aged under 18 and in Assessment Phase | 53.45 | 56.25 |
| Both under 18, with responsibility for a child, and in Assessment Phase | 80.75 | 84.95 |
| Both aged under 18 and in Main Phase | 67.50 | 71.00 |
| Both aged under 18, with responsibility for a child, and in Main Phase | 105.95 | 111.45 |
| One aged 18 or over and the other, while aged under 18, also satisfies certain conditions. | 105.95 | 111.45 |
| Both aged 18 or over | 105.95 | 111.45 |
| Claimant aged under 25 and in Assessment Phase and partner aged under 18 | 53.45 | 56.25 |
| Claimant aged 25 or over and in Assessment Phase and partner aged under 18 | 67.50 | 71.00 |
| Claimant in Main Phase and partner aged under 18 | 67.50 | 71.00 |
| | | |
| Premiums | | |
| Pensioner Premium | | |
| Single and in Assessment Phase | 69.85 | 71.70 |
| Single, entitled to work related activity component | 43.10 | 43.55 |
| Single, entitled to support component | 37.50 | 37.65 |
| Couple, and in Assessment Phase | 103.75 | 106.45 |
| Couple, entitled to work related activity component | 77.00 | 78.30 |
| Couple, entitled to support component | 71.40 | 72.40 |
| | | |
| Severe Disability Premium | | |
| Single | 55.30 | 58.20 |
| Couple – one qualifies | 55.30 | 58.20 |
| Couple – both qualify | 110.60 | 116.40 |
| | | |
| Carer Premium | 31.00 | 32.60 |
| | | |
| Enhanced Disability Premium | | |
| Single | 14.05 | 14.80 |
| Couple | 20.25 | 21.30 |

Appendix C: Annexe 3

Employment and Support Allowance rates

| Components | | |
|---------------------------------|-------|-------|
| Work related activity component | 26.75 | 28.15 |
| Support component | 32.35 | 34.05 |

Appendix D: Annexe 1

Other contributory and non-contributory social security rates

| | 2011 | 2012 |
|--|-------------|-------------|
| Attendance Allowance | | |
| Higher rate | 73.60 | 77.45 |
| Lower rate | 49.30 | 51.85 |
| Carer's Allowance | | |
| Carer's Allowance | 55.55 | 58.45 |
| Adult dependency increase for spouse or person looking after children | 32.70 | 34.40 |
| Child Dependency Increases | | |
| <i>Rate of child addition to State Pension, Widowed Mothers/Parents Allowance, long-term Incapacity Benefit, short-term Incapacity Benefit (higher rate or over state pension age), Carer's Allowance, Severe Disablement Allowance, Industrial Death Benefit (higher rate), Unemployability Supplement.</i> | | |
| Only, eldest or eldest child for child benefit purposes, couple | 8.10 | 8.10 |
| Other children (In certain circumstances, a child dependency addition may not be payable in respect of this child) | 11.35 | 11.35 |
| Disability Living Allowance | | |
| Care component | | |
| Highest | 73.60 | 77.45 |
| Middle | 49.30 | 51.85 |
| Lowest | 19.55 | 20.55 |
| Mobility component | | |
| Higher | 51.40 | 54.05 |
| Lower | 19.55 | 20.55 |
| Incapacity Benefit | | |
| <i>Long term Incapacity Benefit</i> | | |
| Single person | 94.25 | 99.15 |
| Spouse or adult dependant (when appropriate) | 54.75 | 57.60 |
| <i>Short term Incapacity Benefit (under pension age)</i> | | |
| Lower rate | 71.10 | 74.80 |
| Higher rate | 84.15 | 88.55 |
| Spouse or other adult dependant (where appropriate) | 42.65 | 44.85 |

Appendix D: Annexe 1

Other contributory and non-contributory social security rates

| | | |
|--|--------|--------|
| <i>Short term Incapacity Benefit (over pension age)</i> | | |
| Lower rate | 90.45 | 95.15 |
| Higher rate | 94.25 | 99.15 |
| | | |
| Spouse or other adult dependant (where appropriate) | 52.70 | 55.45 |
| | | |
| <i>Increase of long term Incapacity Benefit for age</i> | | |
| Higher rate | 13.80 | 11.70 |
| Lower rate | 5.60 | 5.90 |
| | | |
| <i>Invalidity Allowance (transitional) for Incapacity Benefit recipients</i> | | |
| Higher rate | 13.80 | 11.70 |
| Middle rate | 7.10 | 5.90 |
| Lower rate | 5.60 | 5.90 |
| | | |
| Industrial Death Benefit | | |
| Widow's Pension | | |
| Higher rate | 102.15 | 107.45 |
| Lower rate | 30.65 | 32.24 |
| Widower's Pension | 102.15 | 107.45 |
| | | |
| Industrial Injuries Benefit | | |
| Disablement Benefit (100% assessment) | 150.30 | 158.10 |
| Unemployability supplement | 92.90 | 97.75 |
| Reduced earnings allowance (maximum) | 60.12 | 63.24 |
| | | |
| Maternity Allowance | | |
| Standard Rate | 128.73 | 135.45 |
| Threshold | 30.00 | 30.00 |
| | | |
| Severe Disablement Allowance | | |
| Basic rate | 62.95 | 69.00 |
| Spouse or other adult dependant (where appropriate) | 32.90 | 34.60 |
| Age-related addition | | |
| Higher rate | 13.80 | 11.70 |
| Middle rate | 7.10 | 5.90 |
| Lower rate | 5.60 | 5.90 |

Appendix D: Annexe 1

Other contributory and non-contributory social security rates

| | | |
|---|--------|--------|
| State Pension | | |
| Category A or B (Single Person) | 102.15 | 107.45 |
| Category B (lower) – spouse or civil partner's insurance | 61.20 | 64.40 |
| Category C (higher) or Category D - non-contributory | 61.20 | 64.40 |
| Category C (lower) – non-contributory | 36.60 | 38.50 |
| | | |
| Additional State Pension – rate may vary | 3.1% | 5.2% |
| | | |
| <i>Increments to:</i> | | |
| Basic State Pension | 3.1% | 5.2% |
| Additional State Pension | 3.1% | 5.2% |
| Graduated Retirement Benefit | 3.1% | 5.2% |
| Inheritable lump sum | 3.1% | 5.2% |
| | | |
| Addition at age 80 | 25p | 25p |
| Adult dependency increase for spouse or person looking after children | 58.80 | 61.85 |
| | | |
| Increase in respect of long-term incapacity for age | | |
| Higher rate | 19.25 | 20.25 |
| Lower rate | 9.65 | 10.15 |
| | | |
| Invalidity Allowance (Transitional) | | |
| Higher rate | 19.25 | 20.25 |
| Middle rate | 12.40 | 13.00 |
| Lower rate | 6.20 | 6.50 |
| | | |
| State Pension Credit | | |
| Standard guarantee credit | | |
| single | 137.35 | 142.70 |
| couple | 209.70 | 217.90 |
| | | |
| Additional amount for severe disability | | |
| Single | 55.30 | 58.20 |
| Couple (one qualifies) | 55.30 | 58.20 |
| Couple (both qualify) | 110.60 | 116.40 |
| | | |
| Additional amount for carers | 31.00 | 32.60 |
| | | |
| Savings Credit | | |
| Threshold - single | 103.15 | 111.80 |
| Threshold - couple | 164.55 | 178.35 |
| Maximum - single | 20.52 | 18.54 |
| Maximum - couple | 27.09 | 23.73 |

Appendix D: Annexe 1

Other contributory and non-contributory social security rates

| | | |
|---|--------|--------|
| Amount for claimant and first spouse in polygamous marriage | 209.70 | 217.90 |
| Additional amount for additional spouse | 72.35 | 75.20 |
| Statutory Adoption Pay | | |
| Earnings threshold | 102.00 | 107.00 |
| Standard Rate | 128.73 | 135.45 |
| Statutory Maternity Pay | | |
| Earnings threshold | 102.00 | 107.00 |
| Standard rate | 128.73 | 135.45 |
| Statutory Paternity Pay | | |
| Earnings threshold | 102.00 | 107.00 |
| Standard rate | 128.73 | 135.45 |
| Additional Statutory Paternity Pay | | |
| Earnings threshold | 102.00 | 107.00 |
| Standard rate | 128.73 | 135.45 |
| Statutory Sick Pay | | |
| Earnings threshold | 102.00 | 107.00 |
| Standard rate | 81.60 | 85.85 |

Appendix D: Annexe 2

Bereavement Benefits rates

| Bereavement Benefits | 2011 | 2012 |
|--------------------------------|-------------|-------------|
| Bereavement Payment (lump sum) | 2,000 | 2,000 |
| Widowed Parent's Allowance | 100.70 | 105.95 |
| Bereavement Allowance | | |
| <i>Standard rate</i> | 100.70 | 105.95 |
| <i>Age related rate:</i> | | |
| Age 54 | 93.65 | 98.53 |
| Age 53 | 86.60 | 91.12 |
| Age 52 | 79.55 | 83.70 |
| Age 51 | 72.50 | 76.28 |
| Age 50 | 65.46 | 68.87 |
| Age 49 | 58.41 | 61.45 |
| Age 48 | 51.36 | 54.03 |
| Age 47 | 44.31 | 46.62 |
| Age 46 | 37.26 | 39.20 |
| Age 45 | 30.21 | 31.79 |

Appendix E: Annexe 1

Working Tax Credit, Child Tax Credit, Child Benefit and Guardian's Allowance rates

| £ per year (unless stated) | 2011-2012 | Change | From April 2012 |
|---|-----------|--------|-----------------|
| Working Tax Credit | | | |
| Basic Element | 1,920 | - | 1,920 |
| Couple and lone parent element | 1,950 | | 1,950 |
| Thirty Hour element | 790 | - | 790 |
| Disabled worker element | 2,650 | 140 | 2,790 |
| Severe disability element | 1,130 | 60 | 1,190 |
| Aged 50 plus Return to work payment (16-29 hours) | 1,365 | | withdrawn |
| Aged 50 plus Return to work payment (30 plus hours) | 2,030 | | withdrawn |
| Childcare element of Working Tax Credit | | | |
| Maximum eligible cost for one child (per week) | 175 | - | 175 |
| Maximum eligible cost for two or more children (per week) | 300 | - | 300 |
| Percentage of eligible costs covered | 70% | - | 70% |
| Child Tax Credit | | | |
| Family element | 545 | - | 545 |
| Family element, baby addition | withdrawn | - | withdrawn |
| Child element | 2,555 | 135 | 2,690 |
| Disabled child element | 2,800 | 150 | 2,950 |
| Severely disabled child element | 1,130 | 60 | 1,190 |

Appendix E: Annexe 1

Working Tax Credit, Child Tax Credit, Child Benefit and Guardian's Allowance rates

| Income thresholds and withdrawal rates | | | |
|---|---------|---|-----------|
| First income threshold | £6,420 | - | £6,420 |
| First withdrawal rate | 41% | - | 41% |
| Second income threshold | £40,000 | | withdrawn |
| Second withdrawal rate | 41% | | withdrawn |
| First threshold for those entitled to Child Tax Credit only | £15,860 | - | £15,860 |
| Income disregard | £10,000 | - | £10,000 |
| Child Benefit | | | |
| Eldest/Only child | £20.30 | - | £20.30 |
| Other children | £13.40 | - | £13.40 |
| Guardian's Allowance | | | |
| Weekly allowance | £14.75 | - | £15.55 |

Appendix E: Annexe 2

Main National Insurance Contribution rates

| Rates per week unless otherwise stated | 2011-2012 | 2012-2013 |
|---|------------------|------------------|
| Lower Earnings Limit, Primary Class 1 | £102 | £107 |
| Upper Earnings Limit, Primary Class 1 | £817 | £817 |
| Upper Accruals Rate | £770 | £770 |
| Primary Threshold | £139 | £146 |
| Secondary Threshold | £136 | £144 |
| Employees' Class 1 rate between primary threshold and upper earnings limit | 12% | 12% |
| Employees' Class 1 rate above upper earnings limit | 2% | 2% |
| Employees' contracted-out rebate | 1.6% | 1.4% |
| Married women's reduced rate between primary threshold and upper earnings limit | 5.85% | 5.85% |
| Married women's rate above upper earnings limit | 2% | 2% |
| Employers' secondary Class 1 rate above secondary threshold | 13.8% | 13.8% |
| Employers' contracted-out rebate, salary-related schemes | 3.7% | 3.4% |
| Employers' contracted-out rebate, money-purchase schemes | 1.4% | withdrawn |
| Class 2 rate – self employed | £2.50 | £2.65 |
| Class 2 small earnings exception (per year) | £5,315 | £5,595 |
| Special Class 2 rate for share fishermen | £3.15 | £3.30 |
| Special Class 2 rate for volunteer development workers | £5.10 | £5.35 |
| Class 3 rate | £12.60 | £13.25 |
| Lower Profits Limit, Class 4 rate – self employed | £7,225 | £7,605 |
| Upper Profits Limit, Class 4 rate | £42,475 | £42,475 |
| Class 4, rate between lower and upper profits limit | 9% | 9% |
| Class 4, rate above upper profits limit | 2% | 2% |

Appendix E: Annexe 3

War Pension Scheme benefits

The new rates of war pensions and allowances proposed from April 2012 are set out in the tables below. The annual uprating of war pensions and allowances for 2012/13 will take place from the week beginning 9 April. Rates for 2012/13 are increasing by the September CPI rate of 5.2 per cent.

| | 2011-2012 | 2012-2013 |
|--|------------------|------------------|
| <i>(Weekly rates unless otherwise shown)</i> | | |
| War Pensions | | |
| Disablement Pension (100% rates) | | |
| officer (£ per annum) | 8,323.00 | 8,756.00 |
| other ranks | 159.50 | 167.80 |
| Age allowances payable from age 65 | | |
| 40% - 50% | 10.70 | 11.25 |
| over 50% but not over 70% | 16.40 | 17.25 |
| over 70% but not over 90% | 23.35 | 24.55 |
| over 90% | 32.80 | 34.50 |
| Disablement gratuity (one-off payment) | | |
| specified minor injury (min.) | 1,016.00 | 1,069.00 |
| specified minor injury (max.) | 7,584.00 | 7,978.00 |
| 1 - 5% gratuity | 2,535.00 | 2,667.00 |
| 6 -14% gratuity | 5,638.00 | 5,931.00 |
| 15 -19% gratuity | 9,860.00 | 10,373.00 |
| Supplementary Allowances | | |
| Unemployability allowance | | |
| Personal | 98.55 | 103.65 |
| adult dependency increase | 54.75 | 57.60 |
| increase for first child | 12.75 | 13.40 |
| increase for subsequent children | 14.95 | 15.75 |
| Invalidity allowance | | |
| higher rate | 19.55 | 20.55 |
| middle rate | 12.60 | 13.30 |
| lower rate | 6.30 | 6.65 |
| Constant attendance allowance | | |
| exceptional rate | 120.40 | 126.60 |
| intermediate rate | 90.30 | 94.95 |
| full day rate | 60.20 | 63.30 |
| Part-day rate | 30.10 | 31.65 |
| Comforts allowance | | |
| higher rate | 25.90 | 27.20 |
| lower rate | 12.95 | 13.60 |

Appendix E: Annexe 3

War Pension Scheme benefits

| | | |
|--|----------|----------|
| Mobility supplement | 57.40 | 60.40 |
| Allowance for lowered standard of occupation (max) | 60.12 | 63.24 |
| Therapeutic earnings limit (annual rate) | 4,940.00 | 5,070.00 |
| Exceptionally severe disablement allowance | 60.20 | 63.30 |
| Severe disablement occupational allowance | 30.10 | 31.65 |
| Clothing allowance (£ per annum) | 205.00 | 216.00 |
| Education allowance (£ per annum) (max) | 120.00 | 120.00 |

Widow(er)s Benefits

| | | |
|---|----------|----------|
| Widow(er)s' - other ranks (basic with children) | 120.95 | 127.25 |
| Widow(er) - Officer (basic with children) (£ per annum) | 6,432.00 | 6,766.00 |
| Childless widow(er)s' u-40 (other ranks) | 28.97 | 30.48 |
| Childless widow(er)s' u-40 (Officer highest rate both wars) (£ per annum) | 2,234.00 | 2,350.00 |
| Supplementary 1973 Widows/Widowers Pension | 80.91 | 85.12 |
| Age allowance | | |
| (a) age 65 to 69 | 13.80 | 14.50 |
| (b) age 70 to 79 | 26.50 | 27.90 |
| (c) age 80 and over | 39.30 | 41.35 |
| Children's allowance | | |
| Increase for first child | 18.95 | 19.95 |
| Increase for subsequent children | 21.25 | 22.35 |
| Orphan's pension | | |
| Increase for first child | 21.65 | 22.80 |
| Increase for subsequent children | 23.75 | 25.00 |
| Unmarried dependant living as spouse (max) | 118.60 | 124.90 |
| Rent allowance (maximum) | 45.60 | 47.95 |
| Adult orphan's pension (maximum) | 92.90 | 97.75 |