



Department  
for Work &  
Pensions

# Social security expenditure in the United Kingdom, including Scotland

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April 2014

## **Introduction**

This note provides details of historical and current social security expenditure in the UK, and comparable data for Scotland, used in “Scotland Analysis: Work and pensions”.

## Sources and Methodology

### Benefit expenditure in Great Britain and overseas

Benefit expenditure in Great Britain and overseas from 1996/97 to 2012/13, broken down by region, is published in the Department for Work and Pension's (DWP) Benefit expenditure by region tables<sup>1</sup> and Her Majesty's Revenue and Customs's (HMRC) Disaggregated tax and NICs receipts tables.<sup>2</sup> For most benefits the regional breakdown, and where provided, the breakdown by age or claimant type, is calculated using National Statistics data published by DWP, using information on numbers of claimants and average amounts of benefit to determine the share of overall expenditure accounted for by each region, age group or claimant type. Housing Benefit data, however, is provided by local authorities and therefore reflects actual expenditure in each area, though age breakdowns again require use of statistical data to estimate.

Around 99.5 per cent of DWP benefit expenditure, along with Child Benefit and tax credits spending, can be apportioned by country and region within Great Britain and overseas. However, data availability means that this proportion is lower for past years: reasonably complete information is available from 2002/03 onwards, with less information, and fewer benefits covered, prior to that. Where possible, we have included some additional analysis to extend the period covered by the data – including using HM Treasury's past Country and Regional Analysis publications, or further analysis of statistical data held within DWP. Benefits affected include Housing Benefit, Over-75 TV Licences, and Disability Living Allowance.

Expenditure for benefits that are not identified by region, such as Christmas Bonus and Social Fund, is published for Great Britain in DWP's Autumn Statement 2013 expenditure tables.<sup>3</sup>

### Benefit expenditure in Scotland

Most benefit expenditure in Scotland is available from the regional breakdowns published by DWP and HMRC. Spending on benefits that cannot be identified by region is allocated to Scotland using Scotland's share of spending in Great Britain that can be apportioned by region: this is around 8.5 per cent for working-age benefits and 8.7 per cent for pensioner benefits in 2012/13.

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<sup>1</sup>Department for Work and Pensions, *Benefit expenditure by region 1996/97 to 2012/13*, December 2013, [www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/266830/expenditure\\_by\\_region\\_201213.xls](http://www.gov.uk/government/uploads/system/uploads/attachment_data/file/266830/expenditure_by_region_201213.xls).

<sup>2</sup>HM Revenue and Customs, *Disaggregation of HMRC tax receipts*, November 2013, [www.gov.uk/government/publications/disaggregation-of-hmrc-tax-receipts](http://www.gov.uk/government/publications/disaggregation-of-hmrc-tax-receipts).

<sup>3</sup>Department for Work and Pensions, *Outturn and forecast: Autumn Statement 2013*, January 2013, [www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/273833/outturn-and-forecast-expenditure-201213.xls](http://www.gov.uk/government/uploads/system/uploads/attachment_data/file/273833/outturn-and-forecast-expenditure-201213.xls).

## Social security expenditure in the United Kingdom, including Scotland

Published expenditure for Scotland is based on residence: it does not include State Pension and other benefit spending on people resident overseas but whose National Insurance was paid while resident in Scotland. Since there is insufficient information to assess National Insurance paid while claimants were resident in Scotland, this analysis allocates Scotland a share of overseas State Pension spending based on Scotland's proportion of contributory State Pension spending in the UK excluding overseas.<sup>4</sup> In 2012/13 this consisted of around £300 million of the £3.4 billion of State Pension paid outside the UK – 8.8 per cent. A similar approach is used for other benefits that are paid overseas.

## Benefit expenditure in Northern Ireland

Spending on Child Benefit and tax credits in Northern Ireland is available in HMRC's Disaggregated tax and NICs receipts publication; other benefit expenditure figures are produced by Northern Ireland's Department for Social Development in their resource accounts.<sup>5</sup> The Northern Ireland data for benefits such as Disability Living Allowance and Income Support does not contain further breakdowns for age or statistical group so these have been estimated using administrative data, in a similar way to the estimates for Great Britain.

Expenditure on Over-75 TV licences in Northern Ireland is given in DWP's benefit expenditure tables, by region, since DWP reimburses the BBC for the foregone licence revenue for all of the UK.

## Benefit expenditure in the United Kingdom

Benefit expenditure for the United Kingdom is calculated by adding the expenditure figures for Great Britain to the expenditure figures for Northern Ireland.

## Analyses

The expenditure figures are expressed in a number of different forms:

- Converted to real terms (2012/13 prices), which takes out the effect of inflation. Real terms have been calculated using Gross Domestic Product (GDP) deflators updated after Autumn Statement 2013 which was on 5 December 2013.
- Spending per person per year (2012/13 prices). Because of the difference in the size of the population between Scotland and the UK, it is more informative to look at spending per head of population for comparison. The population estimates are produced by the Office for National Statistics (ONS).<sup>6</sup>

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<sup>4</sup> Since DWP's payment of benefits overseas includes payments in respect of claimants who earned entitlement while resident in Northern Ireland, Scotland's share of overseas spending is calculated using spending in the UK (excluding overseas) as a denominator.

<sup>5</sup> Department for Social Development, *Resource Accounts for the year ended 31 March 2013*, July 2013, [www.dsdni.gov.uk/dsd-resource-accounts-2013.pdf](http://www.dsdni.gov.uk/dsd-resource-accounts-2013.pdf).

<sup>6</sup> Office for National Statistics, *UK population estimates 1851-2012*, March 2014, [www.ons.gov.uk/ons/about-ons/business-transparency/freedom-of-information/what-can-i-](http://www.ons.gov.uk/ons/about-ons/business-transparency/freedom-of-information/what-can-i-)

## Caveats

Pensions paid overseas are allocated on a pro-rata basis to Scotland – using Scotland's share of State Pensions expenditure. It is possible that people who have paid National Insurance contributions in Scotland may be more, or less, likely to move overseas than those in the UK overall, and have higher, or lower, payments when overseas, these being dependent on both the amount of National Insurance paid in different locations, and whether they live in a country where pensions in payment are frozen or up-rated each year. At present there is no basis on which to assume an alternative allocation of overseas spending.

For Scotland, as well as a share of overseas pensions, costs potentially arise for people resident elsewhere in the UK who paid some or all of their National Insurance contributions in Scotland, offset by those resident in Scotland who have paid National Insurance contributions elsewhere in the UK. At this point there are no estimates of the extent of the net impact of National Insurance contributions and residence being different.

The figures in this note are not consistent with figures on "Social Protection" in HM Treasury's Country and Regional Analysis publication<sup>7</sup> which are compiled on a different basis. The Social Protection function is defined using the UN Classification of Functions of Government (COFOG) categories. Within this definition not only are benefits and tax credits delivered by DWP and HMRC included, but also various pensions schemes across the public sector, administration costs and Personal Social Services which are not included in the figures in this note.

Council Tax support is excluded, as responsibility for this was transferred to local authorities from 1<sup>st</sup> April 2013.

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[request/published-ad-hoc-data/pop/march-2014/uk-population-estimates-1851-2012.xls](http://www.ons.gov.uk/ons/about-ons/business-transparency/freedom-of-information/what-can-i-request/published-ad-hoc-data/pop/march-2014/uk-population-estimates-1851-2012.xls)

Office for National Statistics, *Scotland population estimates 1872-2012*, March 2014, [www.ons.gov.uk/ons/about-ons/business-transparency/freedom-of-information/what-can-i-request/published-ad-hoc-data/pop/march-2014/scotland-population-estimates-1872-2012.xls](http://www.ons.gov.uk/ons/about-ons/business-transparency/freedom-of-information/what-can-i-request/published-ad-hoc-data/pop/march-2014/scotland-population-estimates-1872-2012.xls).

<sup>7</sup> HM Treasury, *Country and regional analysis: 2013*, December 2013,

[www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/264286/Country\\_and\\_Regional\\_Analysis\\_2013.pdf](http://www.gov.uk/government/uploads/system/uploads/attachment_data/file/264286/Country_and_Regional_Analysis_2013.pdf).

## Results

Full results are in the associated Excel tables provided alongside this note.

Total benefits and tax credits expenditure in the UK has increased more than 60 per cent in real terms since 1996/97, from £130 billion to £209 billion in 2012/13. In 2012/13 social security spending made up 31 per cent of government spending,<sup>8</sup> equal to 13 per cent of Gross Domestic Product (GDP).<sup>9</sup> Expenditure in Scotland has only increased by around 50 per cent in real terms, from £11.9 billion in 1996/97 to £17.7 billion in 2012/13.

Since the mid-1990s, spending per head of population has risen in real terms in both Scotland and the UK, and has been higher in Scotland, particularly during the early 2000s. However, the gap between spending in Scotland and the UK, per head, has fluctuated over time – in 2002/03, spending per head in Scotland was nine per cent above that in the UK; by 2012/13 spending per head of population was £3,275 in the UK and £3,335 in Scotland, two per cent above the UK.

Within this, spending on working age and children's benefits and tax credits has become much closer from around 12 per cent higher in Scotland in 2002/03 to one per cent lower in 2012/13. Relative spending on pensioner benefits per head has moved from being very similar in 1996/97 to around five per cent higher in Scotland in 2012/13.

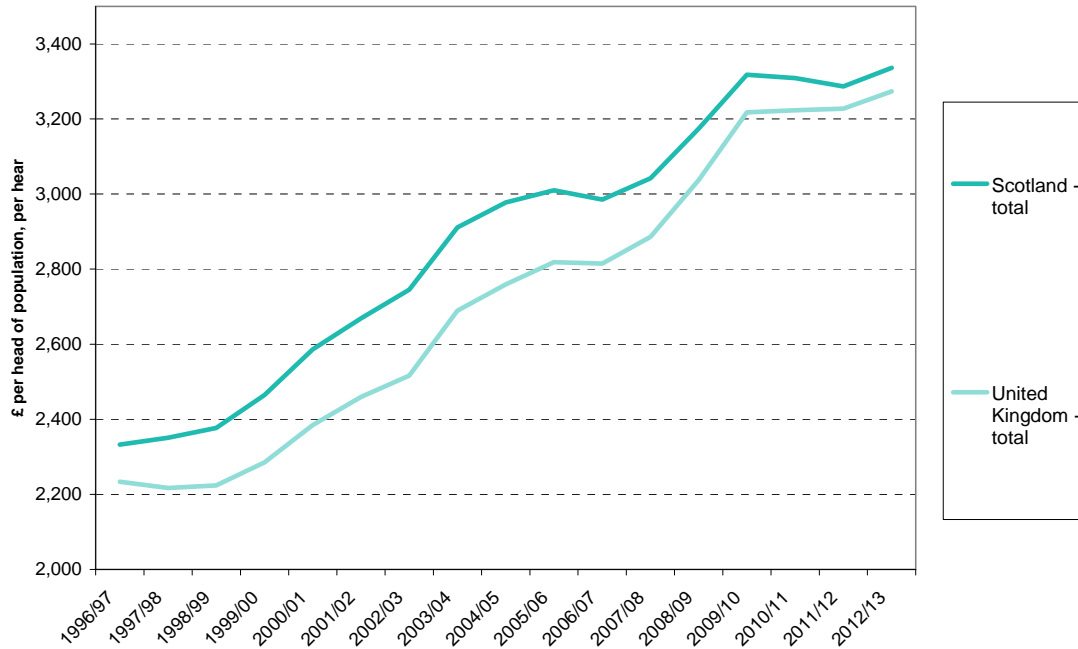
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<sup>8</sup> Office for Budget Responsibility, *Economic and Fiscal outlook – December 2013*, December 2013, [budgetresponsibility.org.uk/economic-fiscal-outlook-december-2013/](http://budgetresponsibility.org.uk/economic-fiscal-outlook-december-2013/), Table T4.19  
Department for Work and Pensions calculations.

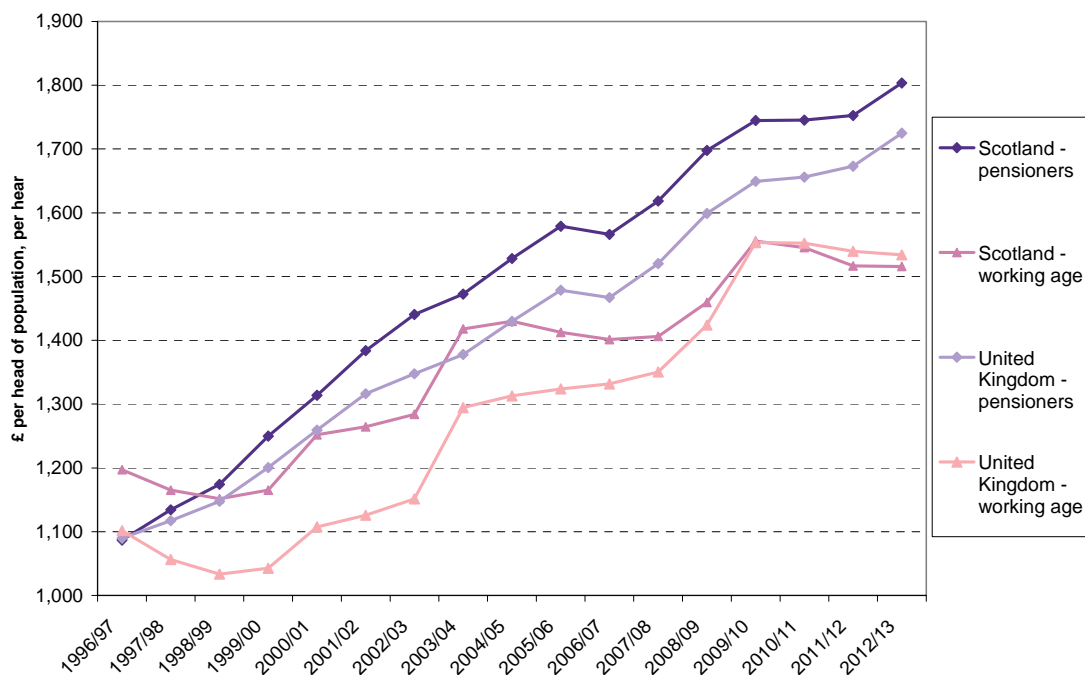
<sup>9</sup> HM Treasury, *GDP deflators at market prices, and money GDP: December 2013*, January 2014, [www.gov.uk/government/publications/gdp-deflators-at-market-prices-and-money-gdp-march-2013](http://www.gov.uk/government/publications/gdp-deflators-at-market-prices-and-money-gdp-march-2013)  
Department for Work and Pensions calculations.

# Social security expenditure in the United Kingdom, including Scotland

## Chart 1: Benefit expenditure per head (2012/13 prices)



## Chart 2: Benefit expenditure per head (2012/13 prices), working age and pensioners breakdown



## Tables

- Table 1: Benefit expenditure in the United Kingdom and overseas (in real terms).  
Table 2: Benefit expenditure in Scotland (in real terms).

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## Social security expenditure in the United Kingdom, including Scotland

### Table 1

Benefit expenditure in UK and overseas, £ million, 2012/13 prices	1996/97	1997/98	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13
<b>Pensioners</b>	<b>63,393</b>	<b>65,146</b>	<b>67,110</b>	<b>70,451</b>	<b>74,154</b>	<b>77,814</b>	<b>80,004</b>	<b>82,161</b>	<b>85,727</b>	<b>89,338</b>	<b>89,236</b>	<b>93,221</b>	<b>98,855</b>	<b>102,683</b>	<b>103,924</b>	<b>105,880</b>	<b>109,881</b>
State Pension	46,539	47,953	49,888	51,928	52,868	55,717	57,634	59,268	60,523	62,633	63,560	66,550	69,201	73,164	74,439	77,279	81,718
Pension Credit	5,701	5,497	5,189	5,329	5,502	5,909	5,778	6,163	7,573	7,987	8,294	8,669	8,816	9,059	8,951	8,550	7,845
Housing Benefit	5,449	5,407	5,396	5,493	5,736	5,914	6,195	5,649	5,637	5,551	5,286	5,342	6,171	6,288	6,325	6,487	6,567
Disability benefits	5,493	5,816	6,165	6,474	6,839	7,158	7,308	7,721	8,053	8,487	8,802	9,283	9,655	10,216	10,312	10,373	10,626
Other pensioner benefits	210	474	472	1,227	3,211	3,117	3,089	3,360	3,940	4,681	3,293	3,377	5,012	3,956	3,897	3,191	3,125
Share of pensioner benefits paid overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Working Age and Children</b>	<b>64,076</b>	<b>61,604</b>	<b>60,440</b>	<b>61,182</b>	<b>65,218</b>	<b>66,549</b>	<b>68,350</b>	<b>77,208</b>	<b>78,708</b>	<b>79,978</b>	<b>81,015</b>	<b>82,804</b>	<b>88,035</b>	<b>96,702</b>	<b>97,427</b>	<b>97,434</b>	<b>97,735</b>
Incapacity Benefits	11,363	10,808	10,379	9,543	16,533	16,586	16,123	16,162	15,689	14,985	14,521	14,742	14,402	14,734	14,429	14,096	14,022
Income Support	15,682	11,909	11,671	11,851	7,035	7,112	7,117	7,289	6,533	5,714	5,133	4,667	4,112	3,772	3,481	3,247	2,922
Jobseeker's Allowance	3,217	5,695	5,112	4,573	4,007	3,533	3,463	3,311	2,774	2,844	2,910	2,606	3,240	5,177	4,850	5,218	5,389
Housing Benefit	11,091	10,569	10,138	9,897	9,648	9,572	10,280	10,135	10,720	11,423	12,288	12,824	13,038	15,551	16,493	17,266	17,878
Disability benefits	4,919	5,283	5,495	5,672	5,940	6,263	6,603	6,893	7,082	7,357	7,515	7,813	8,051	8,467	8,480	8,864	9,340
Personal tax credits	3,133	3,468	3,574	4,214	5,971	7,368	8,439	16,736	19,264	20,628	21,616	22,606	26,450	29,485	30,065	30,358	29,894
Child Benefit	10,208	10,251	10,354	11,519	11,952	11,821	11,744	11,738	11,626	11,628	11,750	11,966	12,361	12,631	12,659	12,393	12,171
Other working age and children's benefits	4,462	3,621	3,718	3,913	4,133	4,294	4,581	4,945	5,020	5,398	5,280	5,580	6,382	6,885	6,970	5,993	6,118
Share of working age benefits & tax credits paid overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other benefits</b>	<b>2,423</b>	<b>2,520</b>	<b>2,476</b>	<b>2,451</b>	<b>1,043</b>	<b>1,042</b>	<b>1,024</b>	<b>1,006</b>	<b>993</b>	<b>968</b>	<b>944</b>	<b>927</b>	<b>926</b>	<b>932</b>	<b>955</b>	<b>933</b>	<b>935</b>
<b>Total benefit and tax credits expenditure</b>	<b>129,892</b>	<b>129,270</b>	<b>130,027</b>	<b>134,084</b>	<b>140,415</b>	<b>145,405</b>	<b>149,379</b>	<b>160,376</b>	<b>165,428</b>	<b>170,284</b>	<b>171,195</b>	<b>176,953</b>	<b>187,816</b>	<b>200,317</b>	<b>202,305</b>	<b>204,247</b>	<b>208,550</b>
Benefit expenditure in UK and overseas, £ per head per year, 2012/13 prices	1996/97	1997/98	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13
<b>Pensioners</b>	<b>1,090</b>	<b>1,117</b>	<b>1,148</b>	<b>1,201</b>	<b>1,259</b>	<b>1,316</b>	<b>1,348</b>	<b>1,378</b>	<b>1,430</b>	<b>1,479</b>	<b>1,467</b>	<b>1,520</b>	<b>1,599</b>	<b>1,649</b>	<b>1,656</b>	<b>1,673</b>	<b>1,725</b>
State Pension	800	822	853	885	898	943	971	994	1,010	1,037	1,045	1,085	1,119	1,175	1,186	1,221	1,283
Pension Credit	98	94	89	91	93	100	97	103	126	132	136	141	143	146	143	135	123
Housing Benefit	94	93	92	94	97	100	104	95	94	92	87	87	100	101	101	103	103
Disability benefits	94	100	105	110	116	121	123	129	134	140	145	151	156	164	164	164	167
Other pensioner benefits	4	8	8	21	55	53	52	56	66	77	54	55	81	64	62	50	49
Share of pensioner benefits paid overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Working Age and Children</b>	<b>1,102</b>	<b>1,056</b>	<b>1,034</b>	<b>1,043</b>	<b>1,108</b>	<b>1,126</b>	<b>1,151</b>	<b>1,295</b>	<b>1,313</b>	<b>1,324</b>	<b>1,332</b>	<b>1,350</b>	<b>1,424</b>	<b>1,553</b>	<b>1,552</b>	<b>1,540</b>	<b>1,534</b>
Incapacity Benefits	195	185	177	163	281	281	272	271	262	248	239	240	233	237	230	223	220
Income Support	270	204	200	202	119	120	120	122	109	95	84	76	67	61	55	51	46
Jobseeker's Allowance	55	98	87	78	68	60	58	56	46	47	48	42	52	83	77	82	85
Housing Benefit	191	181	173	169	164	162	173	170	179	189	202	209	211	250	263	273	281
Disability benefits	85	91	94	97	101	106	111	116	118	122	124	127	130	136	135	140	147
Personal tax credits	54	59	61	72	101	125	142	281	321	341	355	369	428	474	479	480	469
Child Benefit	175	176	177	196	203	200	198	197	194	192	193	195	200	203	202	196	191
Other working age and children's benefits	77	62	64	67	70	73	77	83	84	89	87	91	103	111	111	95	96
Share of working age benefits & tax credits paid overseas	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Other benefits</b>	<b>42</b>	<b>43</b>	<b>42</b>	<b>42</b>	<b>18</b>	<b>18</b>	<b>17</b>	<b>17</b>	<b>17</b>	<b>16</b>	<b>16</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>	<b>15</b>
<b>Total benefit and tax credits expenditure</b>	<b>2,233</b>	<b>2,217</b>	<b>2,224</b>	<b>2,285</b>	<b>2,385</b>	<b>2,460</b>	<b>2,516</b>	<b>2,689</b>	<b>2,759</b>	<b>2,819</b>	<b>2,814</b>	<b>2,886</b>	<b>3,038</b>	<b>3,217</b>	<b>3,224</b>	<b>3,227</b>	<b>3,274</b>

## Social security expenditure in the United Kingdom, including Scotland

### Table 2

Benefit expenditure in Scotland, £ million, 2012/13 prices	1996/97	1997/98	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13
<b>Pensioners</b>	<b>5,534</b>	<b>5,766</b>	<b>5,962</b>	<b>6,339</b>	<b>6,652</b>	<b>7,009</b>	<b>7,299</b>	<b>7,464</b>	<b>7,770</b>	<b>8,069</b>	<b>8,038</b>	<b>8,367</b>	<b>8,834</b>	<b>9,128</b>	<b>9,184</b>	<b>9,289</b>	<b>9,582</b>
State Pension	3,837	3,966	4,128	4,378	4,430	4,678	4,884	5,018	5,116	5,285	5,358	5,603	5,820	6,137	6,211	6,437	6,783
Pension Credit	489	482	460	474	496	535	534	591	729	767	793	829	833	841	817	764	688
Housing Benefit	511	545	556	554	565	605	687	588	569	549	504	492	559	553	549	547	539
Disability benefits	551	596	633	668	711	740	736	776	808	847	871	912	943	992	995	987	1,005
Other pensioner benefits	18	41	41	108	284	276	273	294	340	402	284	293	431	341	332	274	266
Share of pensioner benefits paid overseas	129	137	145	157	166	175	185	197	207	219	227	238	248	264	280	280	301
<b>Working Age and Children</b>	<b>6,096</b>	<b>5,923</b>	<b>5,848</b>	<b>5,909</b>	<b>6,338</b>	<b>6,403</b>	<b>6,505</b>	<b>7,188</b>	<b>7,271</b>	<b>7,218</b>	<b>7,193</b>	<b>7,269</b>	<b>7,593</b>	<b>8,140</b>	<b>8,132</b>	<b>8,038</b>	<b>8,054</b>
Incapacity Benefits	1,367	1,295	1,231	1,138	1,882	1,870	1,819	1,806	1,748	1,661	1,595	1,608	1,550	1,555	1,491	1,467	1,470
Income Support	1,439	1,114	1,099	1,116	587	599	601	609	540	468	414	373	324	297	278	257	229
Jobseeker's Allowance	287	534	495	452	409	368	359	343	293	273	264	230	276	435	445	469	478
Housing Benefit	864	871	867	862	867	847	892	844	871	895	952	970	968	1,109	1,180	1,211	1,250
Disability benefits	525	557	579	587	616	646	680	713	735	767	785	814	838	879	872	899	935
Personal tax credits	304	323	335	405	564	684	768	1,474	1,671	1,723	1,774	1,834	2,092	2,287	2,293	2,261	2,226
Child Benefit	859	858	863	955	996	960	950	948	929	922	921	937	964	975	969	943	926
Other working age and children's benefits	441	362	369	387	406	418	426	437	464	490	471	486	563	587	589	517	525
Share of working age benefits & tax credits paid overseas	8	8	8	8	10	10	11	14	20	20	17	16	17	16	14	15	14
<b>Other benefits</b>	<b>248</b>	<b>261</b>	<b>257</b>	<b>254</b>	<b>105</b>	<b>104</b>	<b>104</b>	<b>103</b>	<b>96</b>	<b>95</b>	<b>92</b>	<b>91</b>	<b>91</b>	<b>92</b>	<b>95</b>	<b>93</b>	<b>92</b>
<b>Total benefit and tax credits expenditure</b>	<b>11,878</b>	<b>11,950</b>	<b>12,067</b>	<b>12,502</b>	<b>13,095</b>	<b>13,515</b>	<b>13,908</b>	<b>14,755</b>	<b>15,137</b>	<b>15,381</b>	<b>15,324</b>	<b>15,727</b>	<b>16,518</b>	<b>17,360</b>	<b>17,411</b>	<b>17,420</b>	<b>17,728</b>
Benefit expenditure in Scotland, £ per head per year, 2012/13 prices	1996/97	1997/98	1998/99	1999/00	2000/01	2001/02	2002/03	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13
<b>Pensioners</b>	<b>1,087</b>	<b>1,134</b>	<b>1,174</b>	<b>1,250</b>	<b>1,314</b>	<b>1,384</b>	<b>1,441</b>	<b>1,473</b>	<b>1,528</b>	<b>1,579</b>	<b>1,566</b>	<b>1,618</b>	<b>1,698</b>	<b>1,745</b>	<b>1,745</b>	<b>1,753</b>	<b>1,803</b>
State Pension	754	780	813	863	875	924	964	990	1,006	1,034	1,044	1,084	1,119	1,173	1,180	1,214	1,276
Pension Credit	96	95	91	93	98	106	105	117	143	150	155	160	160	161	155	144	129
Housing Benefit	100	107	110	109	112	119	136	116	112	107	98	95	107	106	104	103	101
Disability benefits	108	117	125	132	140	146	145	153	159	166	170	176	181	190	189	186	189
Other pensioner benefits	4	8	8	21	56	54	54	58	67	79	55	57	83	65	63	52	50
Share of pensioner benefits paid overseas	25	27	29	31	33	35	36	39	41	43	44	46	48	50	53	53	57
<b>Working Age and Children</b>	<b>1,197</b>	<b>1,165</b>	<b>1,152</b>	<b>1,165</b>	<b>1,252</b>	<b>1,264</b>	<b>1,284</b>	<b>1,418</b>	<b>1,430</b>	<b>1,412</b>	<b>1,401</b>	<b>1,406</b>	<b>1,459</b>	<b>1,556</b>	<b>1,545</b>	<b>1,517</b>	<b>1,516</b>
Incapacity Benefits	268	255	242	224	372	369	359	356	344	325	311	311	298	297	283	277	277
Income Support	283	219	217	220	116	118	119	120	106	92	81	72	62	57	53	48	43
Jobseeker's Allowance	56	105	97	89	81	73	71	68	58	53	51	45	53	83	85	89	90
Housing Benefit	170	171	171	170	171	167	176	167	171	175	186	188	186	212	224	229	235
Disability benefits	103	110	114	116	122	128	134	141	145	150	153	158	161	168	166	170	176
Personal tax credits	60	64	66	80	111	135	152	291	329	337	346	355	402	437	436	427	419
Child Benefit	169	169	170	188	197	190	188	187	183	180	179	181	185	186	184	178	174
Other working age and children's benefits	87	71	73	76	80	83	84	86	91	96	92	94	108	112	112	98	99
Share of working age benefits & tax credits paid overseas	2	2	2	2	2	2	2	3	4	4	3	3	3	3	3	3	3
<b>Other benefits</b>	<b>49</b>	<b>51</b>	<b>51</b>	<b>50</b>	<b>21</b>	<b>21</b>	<b>21</b>	<b>20</b>	<b>19</b>	<b>19</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>18</b>	<b>17</b>	<b>17</b>
<b>Total benefit and tax credits expenditure</b>	<b>2,333</b>	<b>2,351</b>	<b>2,377</b>	<b>2,465</b>	<b>2,587</b>	<b>2,669</b>	<b>2,745</b>	<b>2,911</b>	<b>2,977</b>	<b>3,010</b>	<b>2,985</b>	<b>3,042</b>	<b>3,175</b>	<b>3,318</b>	<b>3,309</b>	<b>3,287</b>	<b>3,336</b>