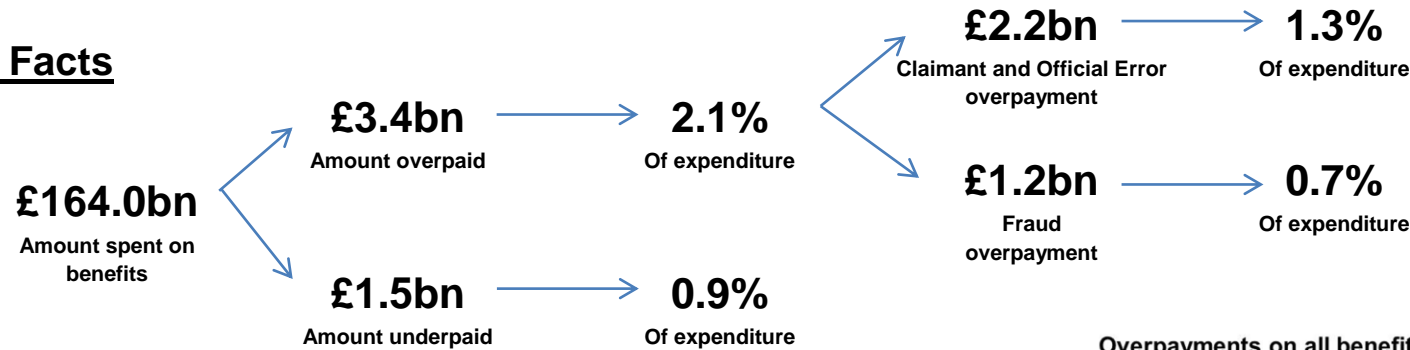


Fraud and Error in the Benefit System 2013/14 Estimates (biannual)

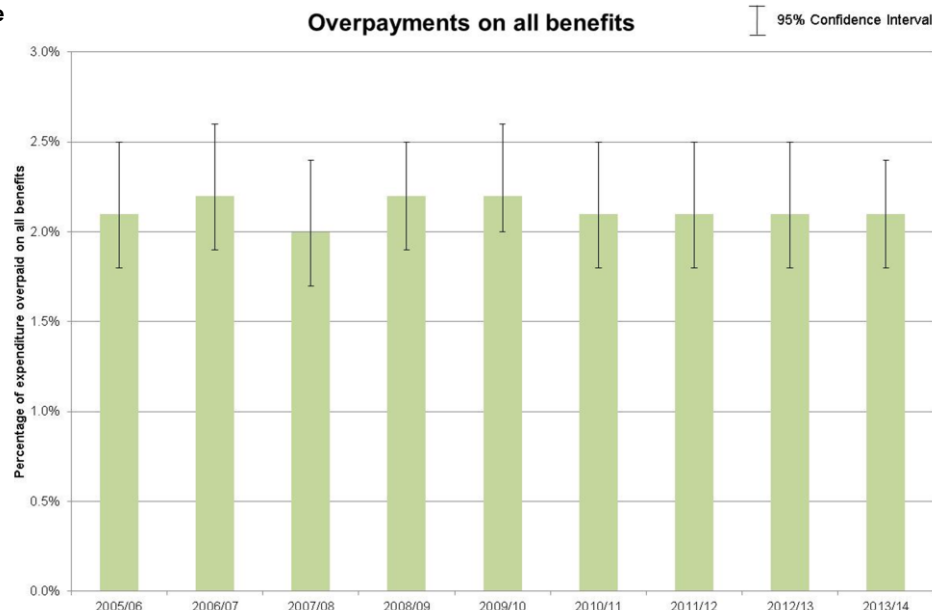
Key Facts



Totals may not sum due to rounding

Latest estimates show £3.4bn of benefit was overpaid due to claimant error, fraud or official error in 2013/14. This is 2.1% of benefit expenditure. The rate has been between 2.0% and 2.2% since 2005/06 with no statistically significant changes.

The loss to the department will be less than £3.4bn because overpayments can be recovered. DWP and local authorities recovered around £0.95bn in 2013/14.



Source: Table 1 OPs

6th November 2014
 Coverage: Great Britain
 Theme: Social and Welfare
 Frequency: Biannual
 Next release: May 2015

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Overview

Estimates of the levels of loss to the benefit system in Great Britain are published today. These are available on the GOV.UK website at:

<https://www.gov.uk/government/collections/fraud-and-error-in-the-benefit-system>

The estimates are used in the Department for Work and Pensions Annual Report to measure overall performance on incorrect payments and are scrutinised by the National Audit Office.

Headline results for individual benefits

- **4.5%**, or £170m, of **Income Support** expenditure (£3,700m) was overpaid;
- **3.9%**, or £170m, of **Jobseeker's Allowance** expenditure (£4,400m) was overpaid;
- **3.0%**, or £310m, of **Employment and Support Allowance** expenditure (£10,500m) was overpaid;
- **5.9%**, or £430m, of **Pension Credit expenditure** (£7,200m) was overpaid;
- **6.0%**, or £1,450m, of **Housing Benefit** expenditure (£24,200m) was overpaid;
- **0.2%** or £140m of **State Pension** expenditure (£83,100m) was overpaid.

Results for all benefits can be found on page 18

About this Release

The estimates being published are National Statistics and as such are produced to the high professional standards set out in the National Statistics Code of Practice.

These estimates are based on a sample of cases and so are subject to sampling error. 95% confidence intervals are presented on the tables and some charts.

Statistical significance is an expression that says whether an estimated value is likely to have arisen only from variations in the sampling. It is most often used for changes, where a *significant change* is one that is not likely to be only due to the sampling, and therefore likely to be a real change. A five per cent standard is used, so that we would see a significant difference between estimates when in fact there was no underlying change only 1 time out of 20.

In this release

This publication presents the 2013/14 estimates of total percentage of expenditure overpaid and underpaid across the benefit system in Great Britain. This release also covers individual estimates for Income Support, Jobseeker's Allowance, Employment and Support Allowance, Pension Credit and Housing Benefit for 2013/14. These results replace the preliminary 2013/14 results published in May 2014.

Further information about the background and methodology can be found at:

<https://www.gov.uk/government/collections/fraud-and-error-in-the-benefit-system>

ISBN: 978-1-78425-385-1

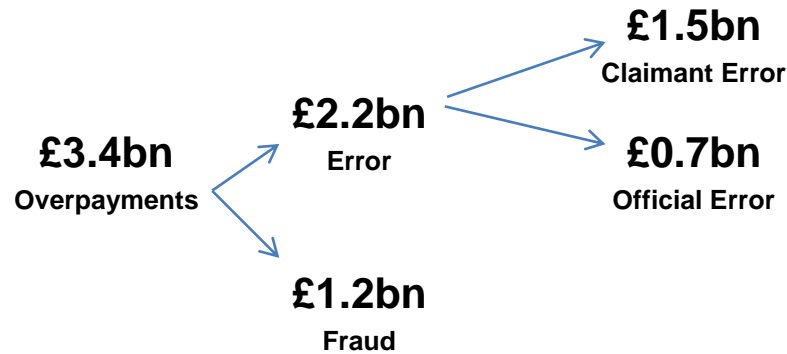
Planned changes in the next release

We plan to improve our methodology in the next release by:

- Extending the “netting” methodology to Housing Benefit;
- Better estimating the effect of “claimant untraceable” errors;

More information about the changes can be found in the [Background and Methodology Document](#).

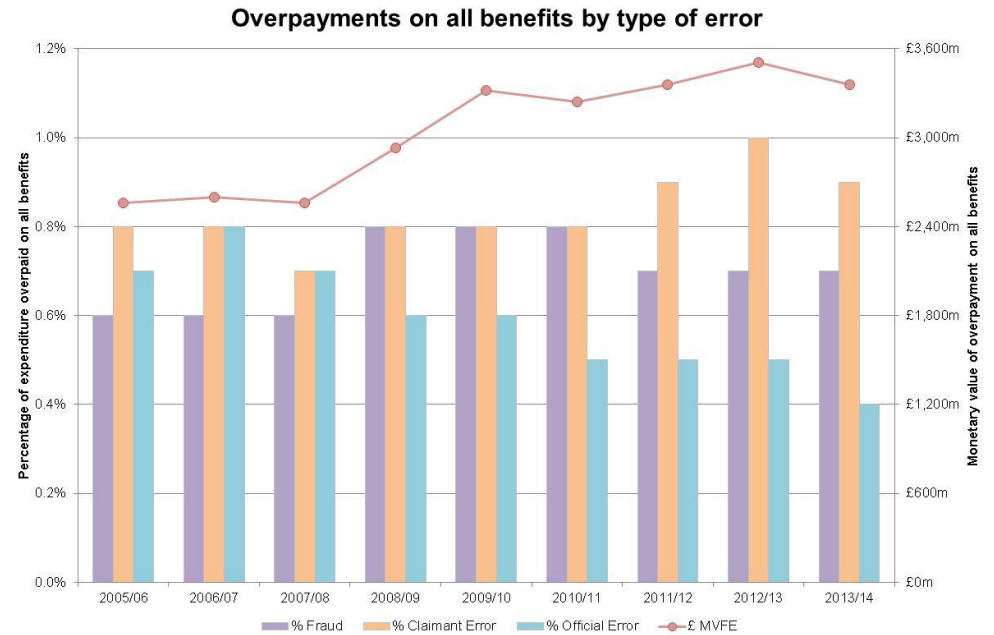
When a claimant is deliberately withholding information from the department, this is classed as **Fraud**. A claimant forgetting to tell the department about a change in circumstances or not understanding their responsibilities is classed as **Claimant Error**. Where an official has used the wrong information or calculated entitlement to benefit incorrectly, this is an **Official Error**.



Almost two thirds of overpayments are caused by error, around one third because of fraud.

Claimant error is the main cause of overpayments. Most claimant error relates to income and savings. Fraud is the next largest component and has been stable between 0.6% and 0.8% of expenditure for nine years.

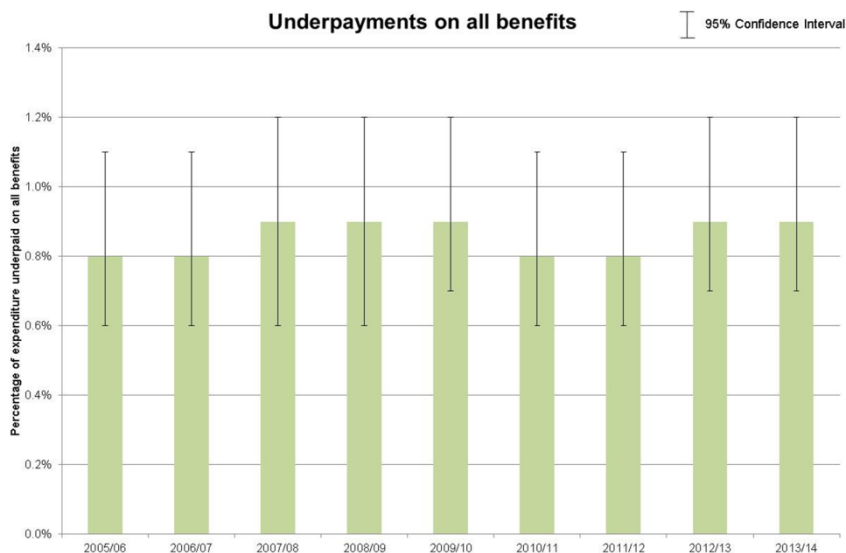
None of the year-on-year changes are statistically significant but the long term trends can give some indication of movement. Since 2007/08 claimant error has been rising to a peak last year. Official error is estimated to be at its lowest reported rate this year, 0.4%, continuing the long-term downward trend.



Source: Table 1 OPs

Overpayments on all benefits by type of error

Year	Fraud	Claimant Error	Official Error	Fraud and Error (95% Confidence Interval)	
2005/06	0.6%	0.8%	0.7%	2.1%	(1.8%, 2.5%)
2006/07	0.6%	0.8%	0.8%	2.2%	(1.9%, 2.6%)
2007/08	0.6%	0.7%	0.7%	2.0%	(1.7%, 2.4%)
2008/09	0.8%	0.8%	0.6%	2.2%	(1.9%, 2.5%)
2009/10	0.8%	0.8%	0.6%	2.2%	(2.0%, 2.6%)
2010/11	0.8%	0.8%	0.5%	2.1%	(1.8%, 2.5%)
2011/12	0.7%	0.9%	0.5%	2.1%	(1.8%, 2.5%)
2012/13	0.7%	1.0%	0.5%	2.1%	(1.8%, 2.5%)
2013/14	0.7%	0.9%	0.4%	2.1%	(1.8%, 2.4%)



Underpayments are estimated to be £1,500m in 2013/14 and have remained stable at under 1% of expenditure since 2005/06. Claimant error causes the majority of underpayments (£900m), usually because of unreported changes in income or who lives in the claimant's house. Official error accounts for £600m.

[Source: Table 1 UPs](#)

Underpayments on all benefits by type of error

Year	Claimant Error	Official Error	Fraud and Error (95% Confidence Interval)		
			0.8%	(0.6%,	1.1%)
2005/06	0.5%	0.4%	0.8%	(0.6%,	1.1%)
2006/07	0.5%	0.3%	0.8%	(0.6%,	1.1%)
2007/08	0.5%	0.4%	0.9%	(0.6%,	1.2%)
2008/09	0.5%	0.4%	0.9%	(0.6%,	1.2%)
2009/10	0.6%	0.3%	0.9%	(0.7%,	1.2%)
2010/11	0.5%	0.3%	0.8%	(0.6%,	1.1%)
2011/12	0.6%	0.3%	0.8%	(0.6%,	1.1%)
2012/13	0.6%	0.3%	0.9%	(0.7%,	1.2%)
2013/14	0.6%	0.3%	0.9%	(0.7%,	1.2%)

Headline results for individual benefits

- **0.7%**, or £20m, of **Income Support** expenditure (£3,700m) was underpaid;
- **0.4%**, or £20m, of **Jobseeker's Allowance** expenditure (£4,400m) was underpaid;
- **1.8%**, or £190m, of **Employment and Support Allowance** expenditure (£10,500m) was underpaid;
- **2.4%**, or £170m, of **Pension Credit** expenditure (£7,200m) was underpaid;
- **1.5%**, or £370m, of **Housing Benefit** expenditure (£24,200m) was underpaid.
- **0.2%**, or £160m, of **State Pension** expenditure (£83,100m) was underpaid.

Results for all benefits can be found on page 19

DWP benefit expenditure increased both in nominal terms (actual cash paid out) and real terms (adjusted for inflation) each year between 2005/06 and 2012/13.

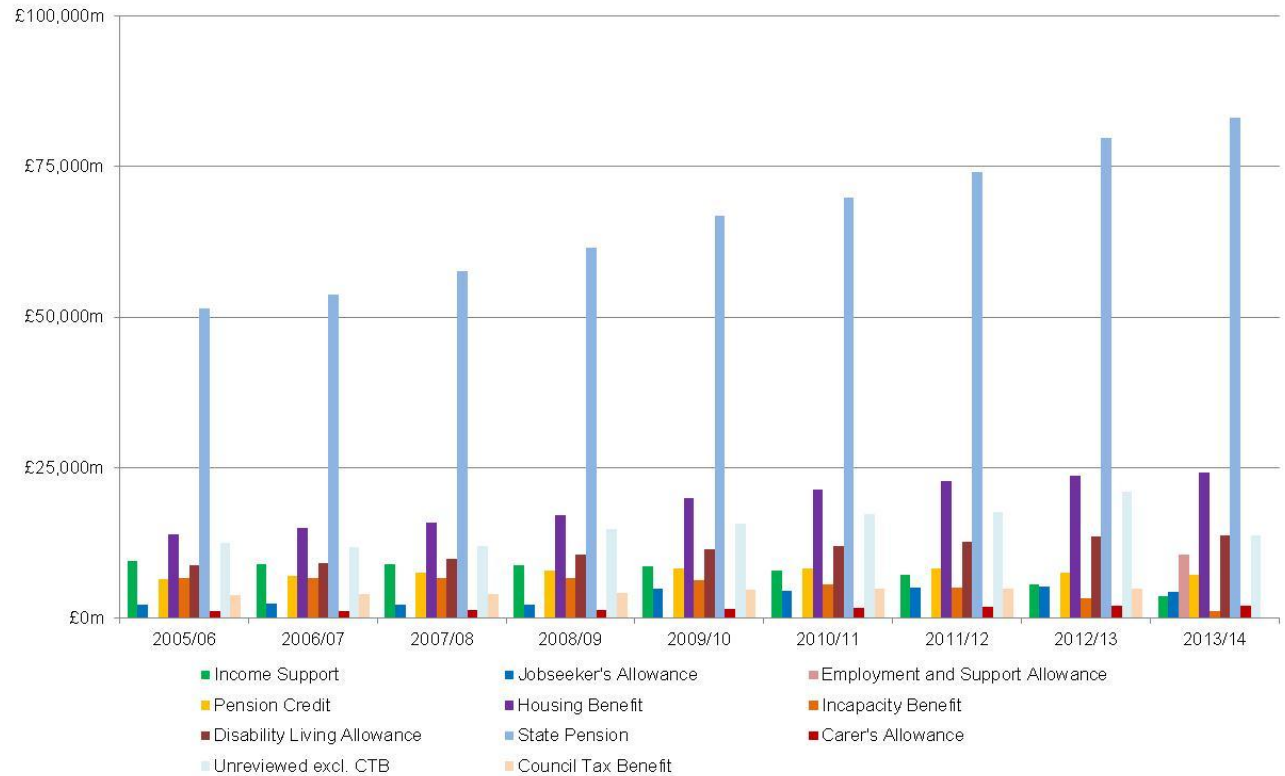
2013/14 saw the first reduction in expenditure because:

- Council Tax Benefit ceased to be administered by DWP;
- The amount spent on Pension Credit, Jobseeker's Allowance, Income Support and Incapacity Benefit fell.

DWP benefit expenditure over time

Year	Nominal Expenditure (How much was paid in that year)	Real Expenditure (How much it would cost to pay today)
2005/06	£116.3bn	£140.1bn
2006/07	£119.8bn	£140.2bn
2007/08	£125.9bn	£143.7bn
2008/09	£135.7bn	£150.6bn
2009/10	£148.0bn	£159.9bn
2010/11	£153.4bn	£161.5bn
2011/12	£159.2bn	£163.9bn
2012/13	£166.6bn	£169.6bn
2013/14	£164.0bn	£164.0bn

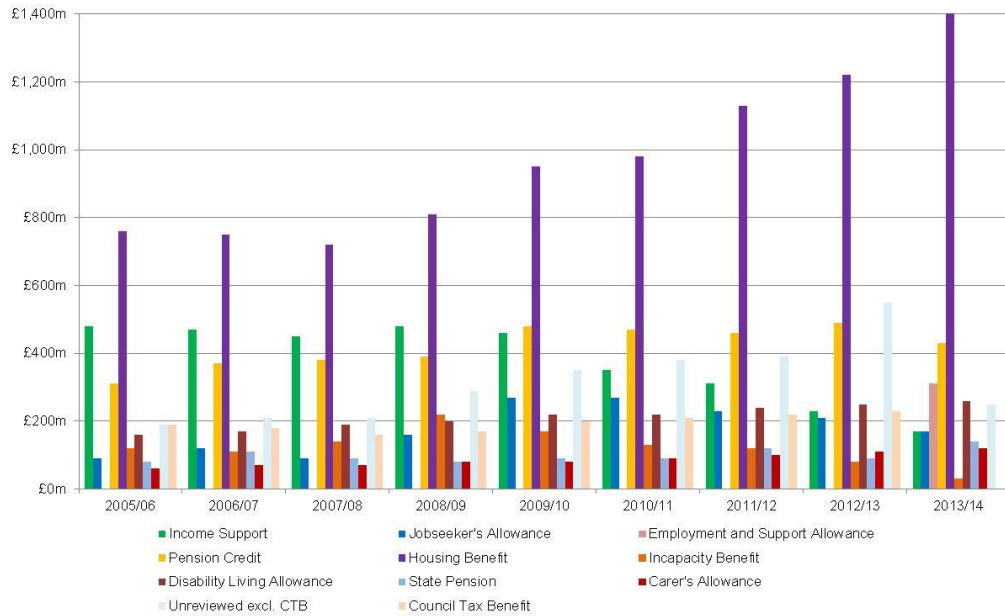
Expenditure 2005/06 - 2013/14 (nominal)



[Source: Table 1 OPs](#)

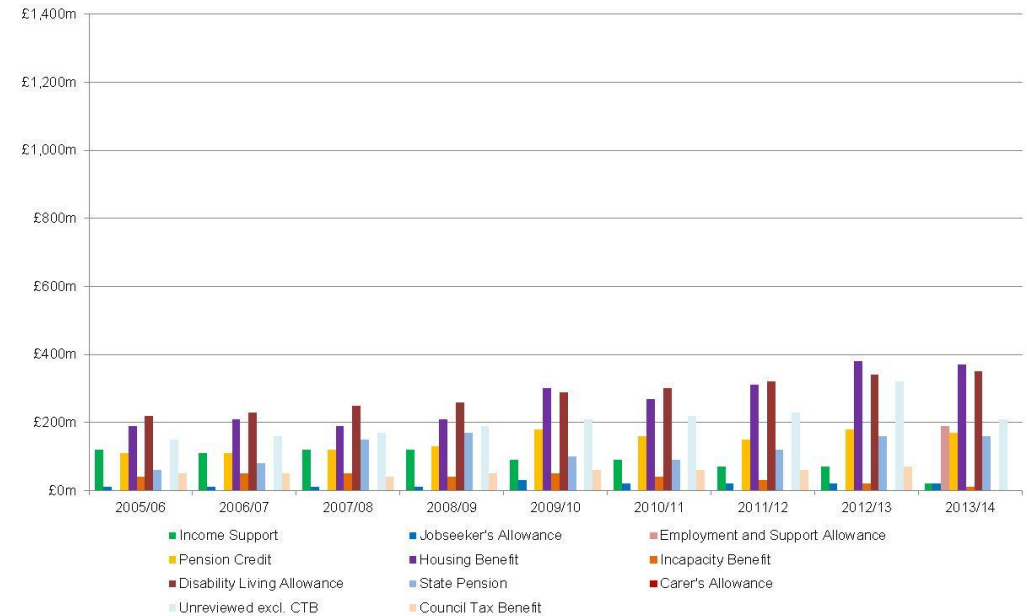
Employment and Support Allowance is included in the “Unreviewed Benefits” section until 2013/14 when it was first measured for fraud and error.

Overpayments 2005/06 - 2013/14



[Source: Table 1 OPs](#)

Underpayments 2005/06 - 2013/14



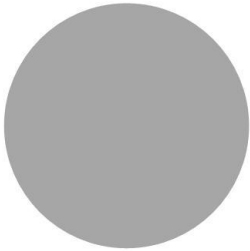
[Source: Table 1 UPs](#)

Comparison between over and under payments

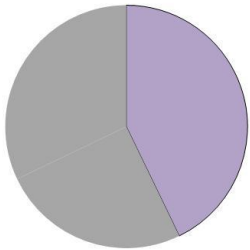
The above charts compare the distribution of overpayments and underpayments, presented on the same scale for direct comparison. We see that, although State Pension is around half of the total amount paid out in benefits (from the chart on the previous page) it is Housing Benefit that accounts for the largest amount of overpayment and around one quarter of underpayments.

Underpayments on Disability Living Allowance are larger than overpayments. Fraud and error rates for Disability Living Allowance were last measured in 2004/05. These rates are carried forward and applied to the Disability Living Allowance expenditure for the reported year. Disability Living Allowance expenditure has risen each year from £8,700m in 2005/06 to £13,800m in 2013/14, which means the monetary amount of overpayments and underpayments have also risen each year.

Employment and Support Allowance - Overpayments

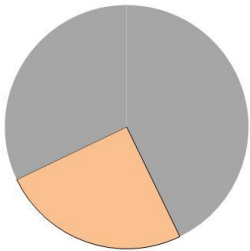


Total fraud and error overpayments on Employment and Support Allowance are 3.0% of expenditure, or £310m.

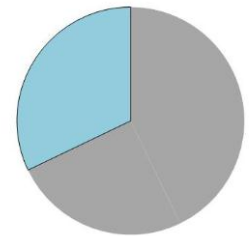


Fraud is 1.3% of Employment and Support Allowance expenditure, or £130m.

Earnings and employment is the largest single cause of fraud, at £38m. This is to be expected in a means tested benefit.



Claimant error is 0.7% of expenditure, or £80m. Capital is the largest single cause of claimant error.



Official error is 1.0% of expenditure, or £100m.

The largest cause of official error is Premiums: £26m.

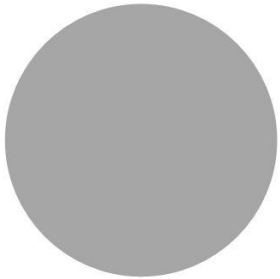
Estimates of overpayments and underpayments on Employment and Support Allowance were first published in May 2014 as preliminary 2013/14 estimates. These have been updated in this release and replace the preliminary estimates.

Overpayments and underpayments on Employment and Support Allowance can happen when a claimant deliberately or accidentally fails to report a change in their circumstances such as earnings, part-time hours, income or capital or when an official mistake in the recording of these or error in calculation of the benefit award has taken place.

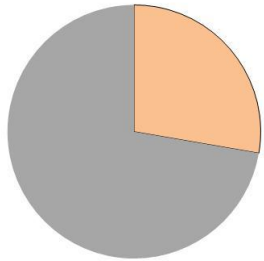
Fraud accounts for 43% of the total fraud and error percentage combined. Fraud for Employment and Support Allowance is also the lowest of the means-tested working age benefits at 1.3% of expenditure, compared to:

- Income Support at 2.8%;
- Jobseeker's Allowance at 2.6%.

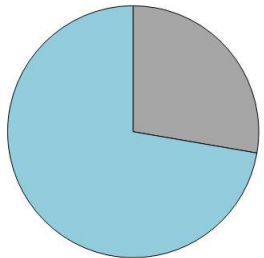
Employment and Support Allowance - Underpayments



Total fraud and error underpayments on Employment and Support Allowance are 1.8% of expenditure, or £190m.



Claimant error is 0.5% of expenditure, or £50m



Official error is 1.3% of expenditure, or £140m.

This is higher than the official error overpayments of £100m.

[Source: Table 1 UPs](#)

Underpayments on Employment and Support Allowance are higher than the other working age means-tested benefits we measure: 1.8% of expenditure compared to 0.7% on Income Support and 0.4% on Jobseeker's Allowance.

Over one third of the total underpayments are because of official errors on premiums. These were caused when some cases were migrated from Income Support or Incapacity Benefit and were not dealt with correctly.

More information on what the different categories mean can be found in our [Background and Methodology document](#).

Overpayments on Income Support by type of error



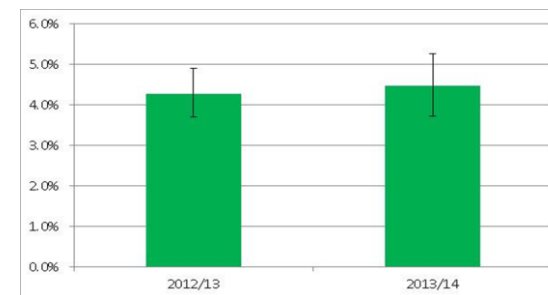
Claimants of Income Support are being moved onto Employment and Support Allowance and Jobseeker's Allowance under certain criteria, meaning that Income Support expenditure is falling.

This also means the Monetary Value of Fraud and Error falls because it is calculated as:

“Percentage of Overpayment”
multiplied by “Benefit Expenditure”

So even though the rate of overpayment increased from 4.3% to 4.5% the monetary amount fell from £230m to £170m this year.

We ceased stratifying the Income Support sample by “client group” in October 2013. This is the first publication where we cannot split the results into “Lone Parents” and “Disabled/Other”. Removing stratification also increases uncertainty and this can be seen in the slightly wider confidence intervals around the estimates:



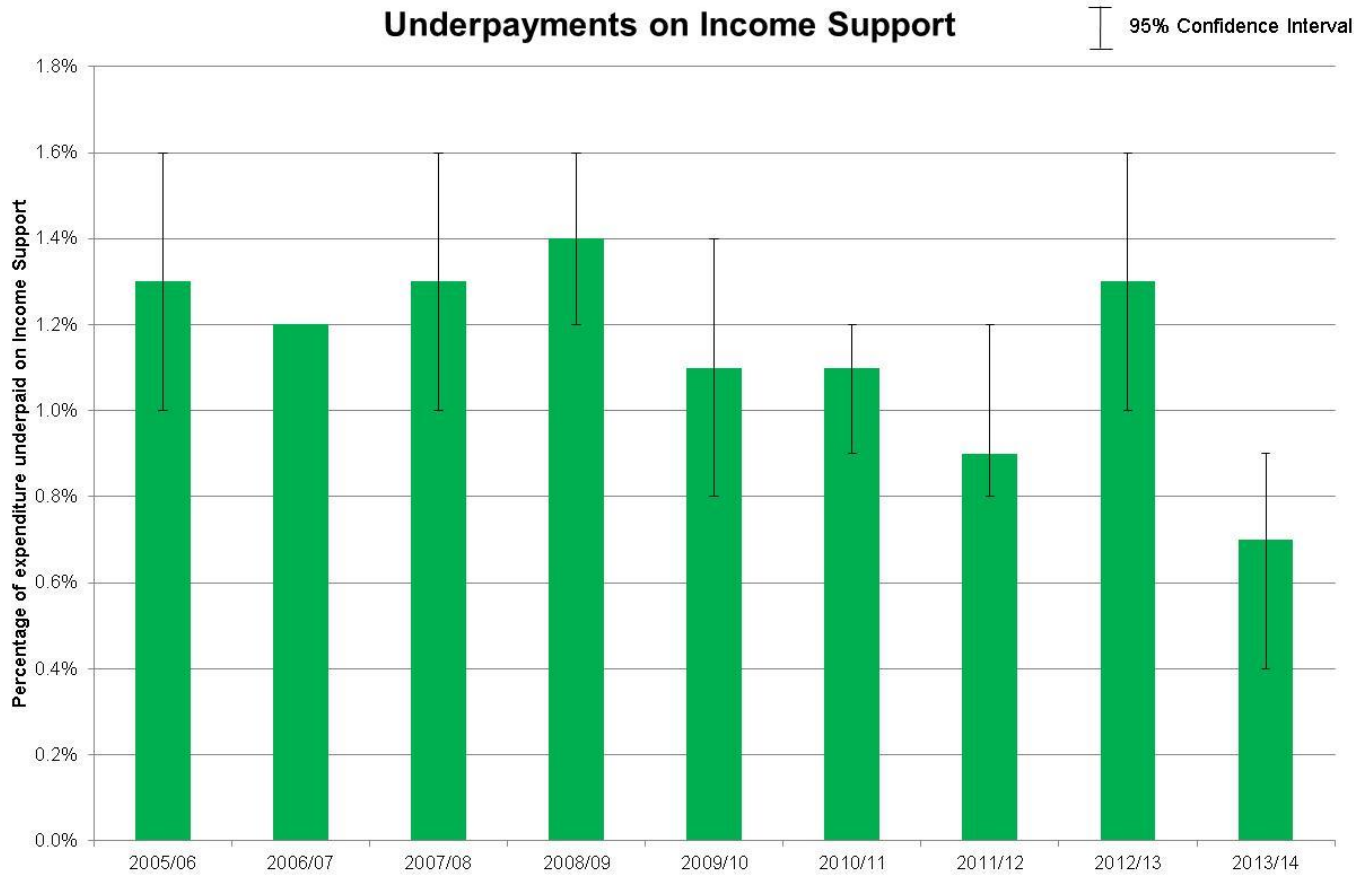
[Source: Table 1 OPs](#)

The total overpayment rate is 4.5%, an increase since 2012/13 (4.3%).

- Fraud has increased from 2.3% to 2.8%;
- Claimant error fell slightly to 1.2%;
- Official error also fell slightly to 0.5%, its lowest level.

None of these changes are statistically significant.

Income Support - Underpayments



Confidence interval does not exist for 2006/07

[Source: Table 1 UPs](#)

Income Support underpayments are far lower than overpayments (4.5%), at 0.7% of expenditure; £20m. This is a fall from 1.3% last year.

This change is statistically significant, as indicated in the chart opposite: the confidence intervals for 2012/13 and 2013/14 do not overlap. Whilst this is too strict a test (some significant results may have overlapping confidence intervals) it is an easy visual comparison.

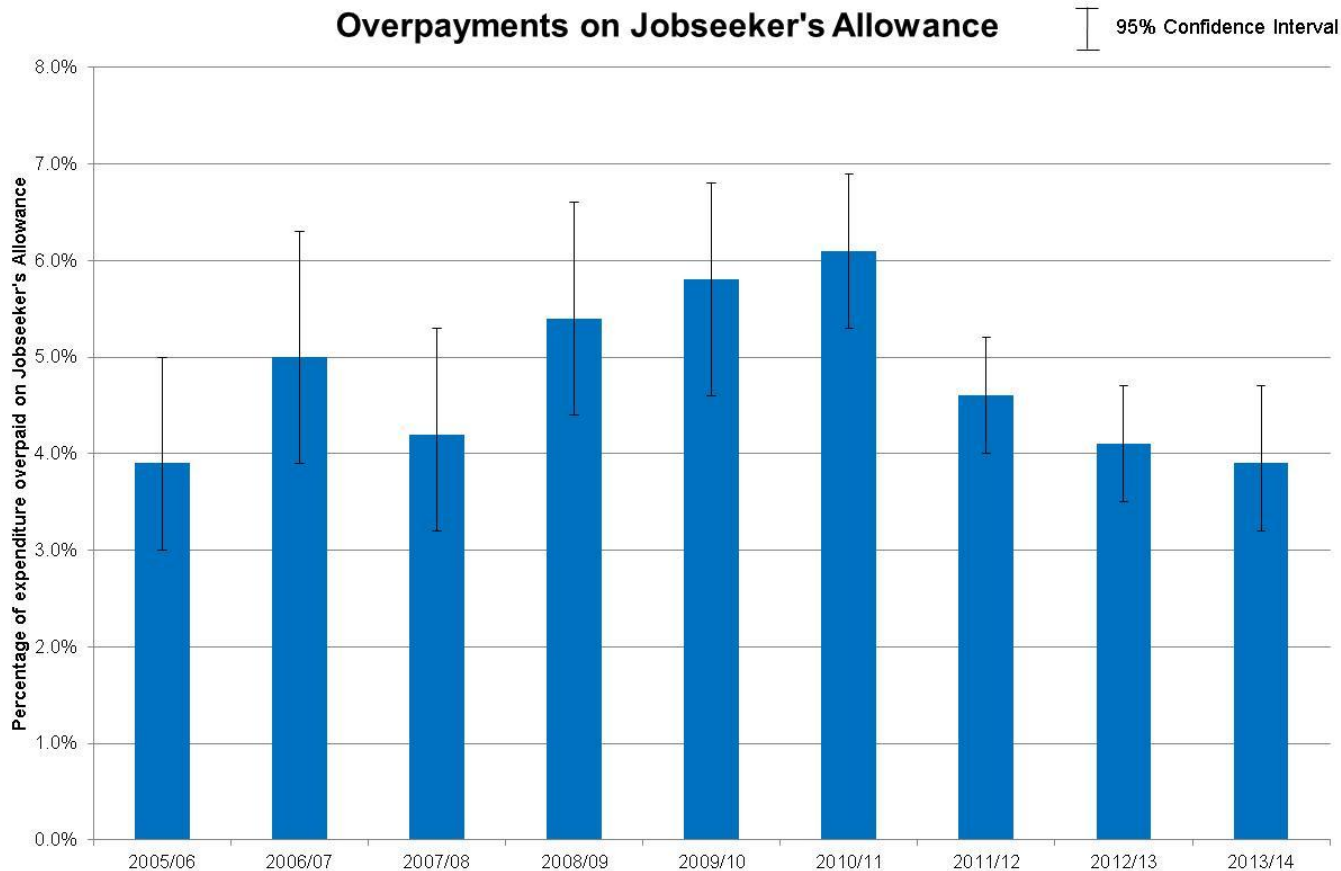
Claimant error fell, going from 0.7% in 2012/13 to 0.4% in 2013/14, a significant reduction

Official error fell, from 0.5% to 0.3% of expenditure but this is not statistically significant.

Fraud also significantly fell from 0.1% to 0.0%.

Fraudulent underpayments can occur when someone is fraudulently claiming Income Support but their partner is actually eligible for Jobseeker's Allowance. Jobseeker's Allowance usually pays more than Income Support so there is a negative net value of error.

Jobseekers Allowance - Overpayments



[Source: Table 1 OPs](#)

Jobseeker's Allowance overpayments have seen the decreasing trend continue in 2013/14, the fraud and error rate being the lowest ever reported at 3.9% of expenditure, matching the 2005/06 low.

The expenditure on Jobseeker's Allowance fell this year after a peak in 2012/13. The amount paid out to the unemployed more than doubled between 2008/09 and 2009/10 in the worst recession since the second world war.

Claimant error remains a very small component of Jobseeker's Allowance loss with fraud being the highest at two thirds of the total.

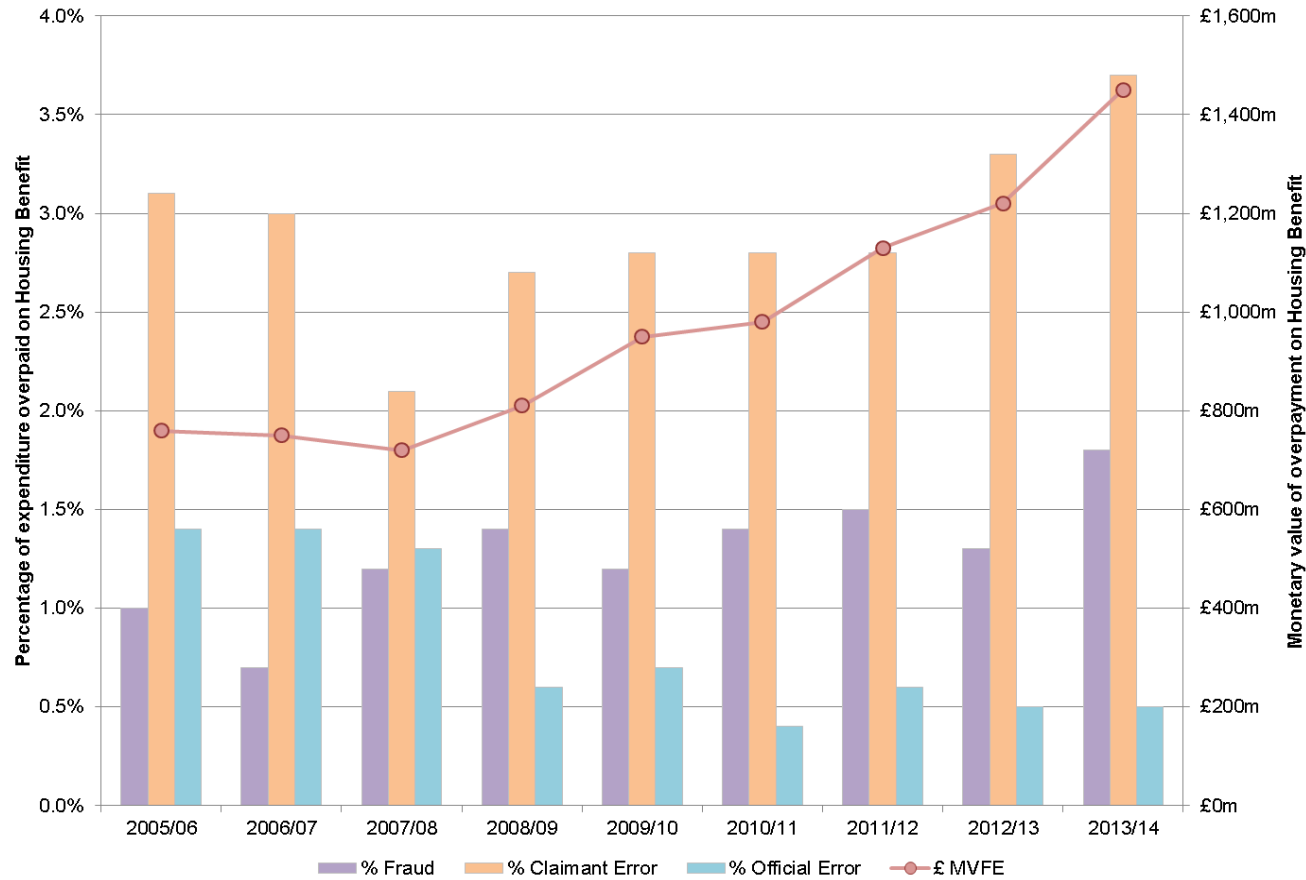
Very few cases have fraud or error on them, fewer than 6% of cases sampled were found to be receiving more money than they should be. This is the lowest of the benefits we measure. [Source: Table 3 OPs](#)

Jobseeker's Allowance underpayments remain extremely low at just 0.4% of expenditure.

Housing Benefit



Overpayments on Housing Benefit by type of error



Housing Benefit fraud and error is the highest out of all benefits: it accounts for around 40% of the total loss across the department.

This year it is at £1,450 m or 6.0% of its expenditure. This is the highest reported rate since comparable measurement began but the rise this year is not statistically significant.

Claimant error is by far the worst contributor to loss from Housing Benefit and it rose to its highest level of 3.7% or £900m in 2013/14.

Fraud was at 1.3% last year but has risen to 1.8% this year. The rise is not significant.

Housing Benefit can be paid to people on social security benefits and to those working on low incomes not on benefit. Of the £1,450m overpaid on Housing Benefit, over two thirds is overpaid to people that are not on another social security benefit.

[Source: Table 1 OPs](#)

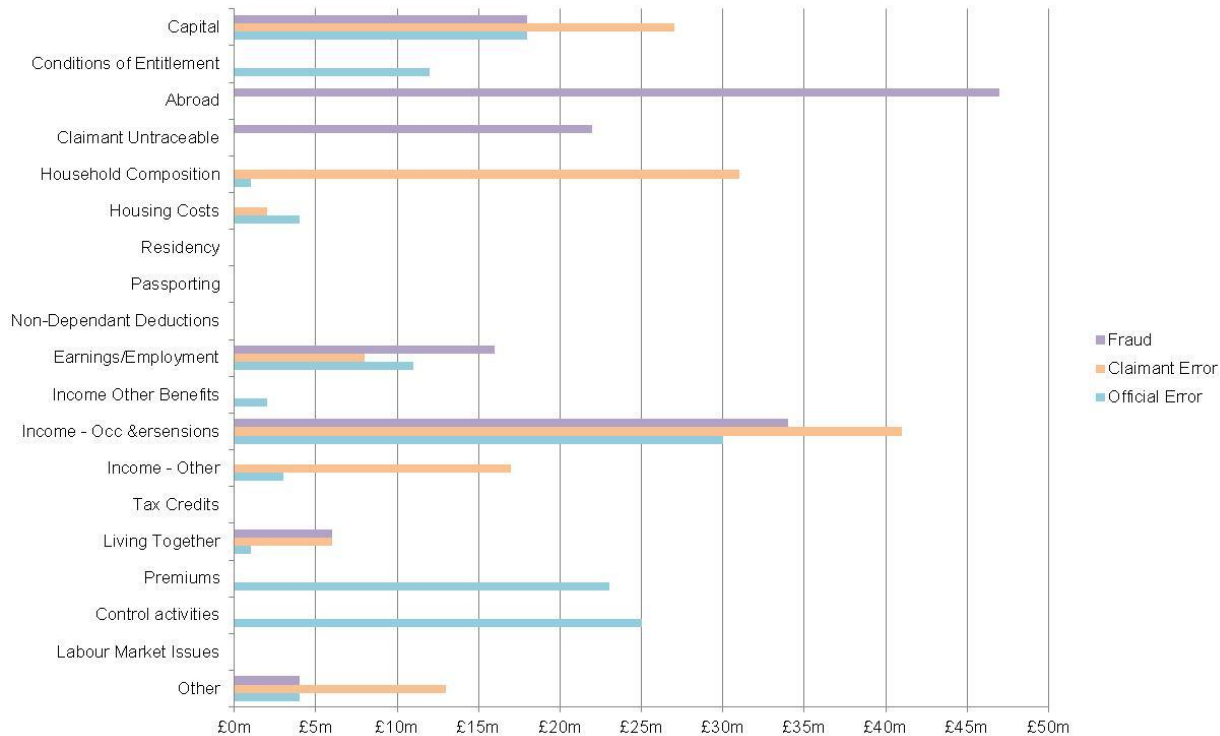
Housing Benefit underpays a total of £370m or 1.5% of expenditure. Women are affected slightly worse than men, and the 45-49 age group has the highest underpayment rate at 2.2%. [Source: Table 4 UPs](#)

Cases that have overpayments make up nearly one in five of the benefit caseload for Housing Benefit – this includes cases that may be wrong by just pennies per week. Slightly more working age cases are incorrect (21.0%) than pension age cases (16.5%). [Source: Table 3](#)

[OPs](#)

Pension Credit - Overpayments

Pension Credit Overpayments by type and category: 2013/14



[Source: Table 2 OPs](#)

Pension Credit overpayments are quite evenly spread across fraud, claimant error and official error and the total accounts for £430m or 5.9% of Pension Credit expenditure. This shows a non-significant decrease since 2012/13 (6.4%) but the rate has remained close to 6% since 2009/10.

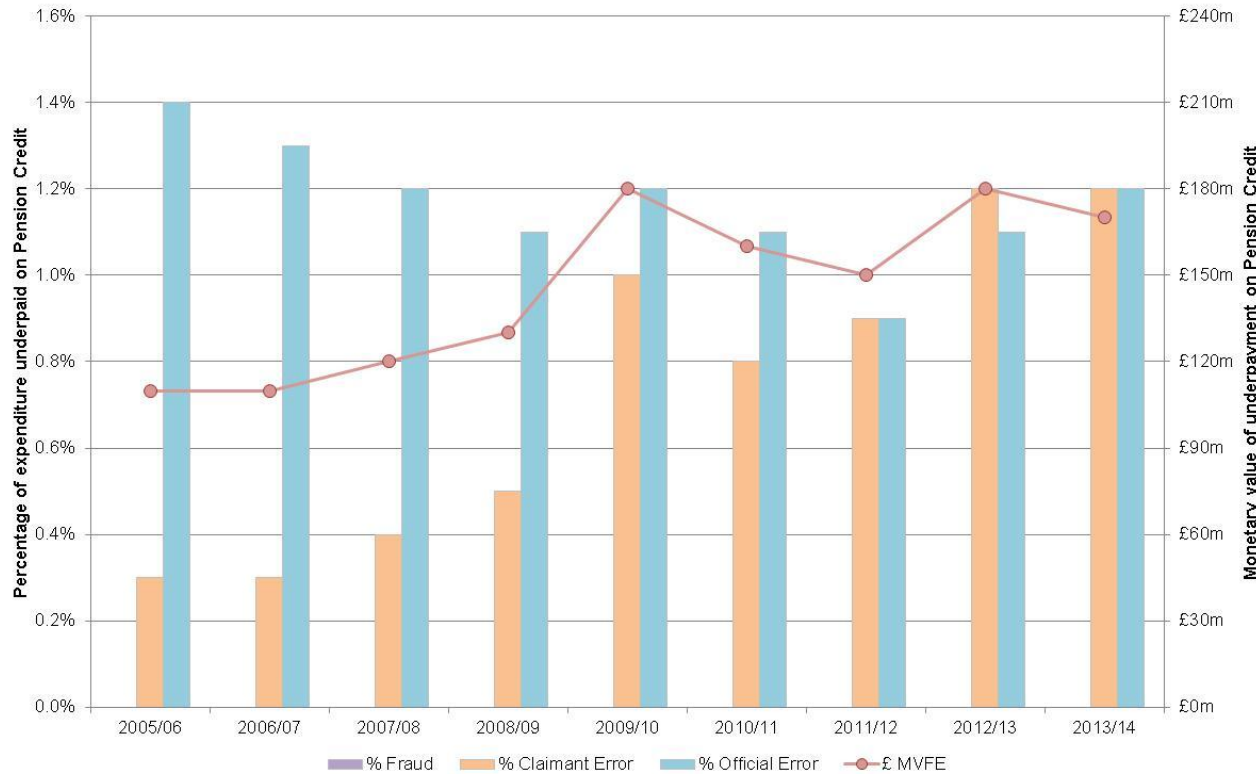
Abroad fraud remains the largest single contributor to fraud and error – Claimants who are living abroad or have stayed away for longer than allowed, whilst still claiming benefit.

Claimant error regarding occupational or personal pensions is the second largest cause of overpayment, which is to be expected in a pension age means-tested benefit.

Pension Credit official error is at the lowest reported rate this year, 1.9% of expenditure, matching its rate in 2010/11. “Control Activities” official errors reduced by one half this year, a statistically significant fall.

Pension Credit - Underpayments

Underpayments on Pension Credit by type of error



[Source: Table 1 UPs](#)

Pension Credit underpayments rose slightly to 2.4% of expenditure, its highest ever reported rate.

The monetary amount has dropped, however, because the expenditure fell between 2012/13 and 2013/14.

This is the highest underpayment rate out of Income Support, Jobseeker’s Allowance, Employment and Support Allowance, Housing Benefit and Pension Credit.

The two main reasons for underpayments on Pension Credit are official errors relating to Premiums and claimant errors relating to household composition (e.g. who is living in their house). They each account for £32m.

[Source: Table 2 UPs](#)

More than four in twenty Pension Credit claimants is being paid too much benefit each week. This is higher than the percentage of cases that are not getting paid as much as they should be, which is around three in twenty. [Source: Table 3 OPs and Table 3 UPs](#)

Background Information

This report provides estimates of fraud and error for benefits whose expenditure is administered by the Department for Work and Pensions (DWP). This includes a range of benefits for which we derive estimates using different methods, as detailed in 'Our Measurement System' below. For further details on which benefits are included in the total fraud and error estimates please see our [Background and Methodology document](#). For more information on the benefit system and how DWP benefits are administered please see <https://www.gov.uk/browse/benefits>.

Key Terms

The figures presented in this report estimate fraud, claimant error and official error.

Fraud: Cases where the following three conditions apply:

- the basic conditions for receipt of benefit, or the rate of benefit in payment, are not being met;
- the claimant can reasonably be expected to be aware of the effect on entitlement;
- benefit stops or reduces as a result of the review.

Claimant Error: The claimant has provided inaccurate or incomplete information, or failed to report a change in their circumstances, but there is no fraudulent intent on the claimant's part.

Official Error: Benefit has been paid incorrectly due to inaction, delay or a mistaken assessment by the DWP, a Local Authority or Her Majesty's Revenue and Customs.

The Monetary Value of Fraud and Error is calculated using the percentage of fraud/error found in our sample:

“Percentage of Overpayment” multiplied by “Benefit Expenditure”

Even if the rate of fraud and error is increasing, if the benefit expenditure is decreasing, we could see a lower monetary value.

For example, Income Support fraud rose from 2.3% in 2012/13 to 2.8% in 2013/14 but expenditure fell from £5.5bn to £3.7bn.

2.3% of £5.5bn is £130m. 2.8% of £3.7bn is £100m.

This is why it is better to compare rates of overpayment rather than monetary amounts.

Our measurement system

Estimates of fraud and error for various benefits have been derived using three different methods:

Continuously reviewed benefits

Fraud, claimant error and official error for Income Support, Jobseeker's Allowance, Employment and Support Allowance, Pension Credit and Housing Benefit are measured on a continuous basis by interviewing a sample of benefit claimants. Expenditure on these benefits accounts for 30% of all benefit spend. Official error is also measured continuously for State Pension which accounts for 51% of

benefit expenditure, therefore meaning that 81% of all expenditure is measured for official error on a continuous basis.

Occasionally reviewed benefits

Since 1995, the Department has carried out National Benefit Reviews (NBRs) for various benefits to estimate the level of fraud and error in a particular financial year following the same process as the continuously reviewed benefits. These benefits cover 61% of total expenditure. Please see the [Background and Methodology document](#) for details of benefits covered by occasional reviews.

Unreviewed benefits

The remaining benefits, which account for around 9% of total benefit expenditure, have never been subject to a specific review. These benefits tend to have relatively low expenditure which means it is not cost effective to undertake a review.

For some of these benefits the estimates of fraud and error are based on comparable measured benefits. Severe Disablement Allowance, for example, has many similarities to Employment and Support Allowance, both in terms of entitlement and its administration. Therefore, the estimate of fraud and error in Severe Disablement Allowance is based on the results of measurement of Employment and Support Allowance.

Where there is no similar measured benefit it is assumed that fraud and error is equal to the average estimate of fraud and error across all measured benefits.

For more information on the methods used to produce these estimates and how they are quality assured please refer to the document below published in “Quality methods” at:

<https://www.gov.uk/government/publications/fraud-and-error-in-the-benefit-system-supporting-documents-for-statistical-reports>

Working with the Fraud and Error Estimates

Significance

Because our estimates are based on a sample of cases, choosing a different sample may have given us a different result. We calculate 95% confidence intervals around the estimates and these are presented alongside the central estimates in our tables. If we did 100 samples, the result of 95 of them would lie within the confidence intervals.

A result seeing a “Statistically significant” change from one year to the next means we consider this to be a true change in the trend, not just caused by sampling variation. This can be estimated by checking whether the confidence intervals around both years’ results overlap.

None of the changes in this release are statistically significant unless specifically stated. Results that are not statistically significant can still provide the indication of a trend of rising or falling results.

National Statistics

The estimates being published are National Statistics and as such are produced to the high professional standards set out in the National Statistics Code of Practice. These estimates have regular quality assurance reviews to ensure that they continue to meet claimant needs.

The fraud and error estimates are included in the department's Annual Report and Accounts, which are scrutinised by the National Audit Office, the Government's spending watchdog.

Welfare Reforms

DWP began measuring Universal Credit claims for fraud and error in October 2014. The results from one year of measurement will be published in May 2016. Personal Independence Payment measurement will begin one year later, in October 2015 with publication in May 2017.

Income Support claims ceased to be measured in October 2014 due to the declining caseload, meaning the last publication to include Income Support updated estimates will be in May 2015. After this, the May 2015 rates will be applied to the most up-to-date expenditure figures.

Where to find more data

Tables and charts that detail all of the results included in this document can be found at:

<https://www.gov.uk/government/statistics/fraud-and-error-in-the-benefit-system-2013-to-2014-estimates>

Sources for each chart in this release reference these tables.

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Overpayments on all benefits: 2013/14

Overpayments	Expenditure	Fraud & Error		Fraud		Claimant Error		Official Error		Last Measured
Continuously reviewed										
Income Support	£3.7bn	4.5%	£170m	2.8%	£100m	1.2%	£50m	0.5%	£20m	Apr 13 - Mar 14
Jobseeker's Allowance	£4.4bn	3.9%	£170m	2.6%	£110m	0.4%	£20m	1.0%	£40m	Apr 13 - Mar 14
Employment and Support Allowance	£10.5bn	3.0%	£310m	1.3%	£130m	0.7%	£80m	1.0%	£100m	Apr 13 - Mar 14
Pension Credit	£7.2bn	5.9%	£430m	2.1%	£150m	2.0%	£150m	1.9%	£130m	Apr 13 - Mar 14
Housing Benefit	£24.2bn	6.0%	£1,450m	1.8%	£430m	3.7%	£900m	0.5%	£120m	Apr 13 - Mar 14
Occasionally reviewed										
Incapacity Benefit	£1.2bn	2.4%	£30m	0.3%	£0m	0.9%	£10m	1.2%	£10m	Oct 09 - Sept 10
Disability Living Allowance	£13.8bn	1.9%	£260m	0.5%	£70m	0.6%	£90m	0.8%	£110m	Apr 04 - Mar 05
State Pension	£83.1bn	0.2%	£140m	0.0%	£0m	0.1%	£70m	0.1%	£70m	Apr 05 - Mar 06
Carer's Allowance	£2.1bn	5.5%	£120m	3.9%	£80m	1.0%	£20m	0.6%	£10m	Apr 96 - Mar 97
Interdependencies	z	z	£40m	z	£10m	z	£10m	z	£20m	Oct 12 - Sep 13
Unreviewed										
Unreviewed	£13.8bn	1.8%	£250m	0.6%	£90m	0.6%	£80m	0.6%	£80m	z
Total	£164.0bn	2.1%	£3.4bn	0.7%	£1.2bn	0.9%	£1.5bn	0.4%	£0.7bn	
Range		(1.8%,2.4%)(£3.0bn,£4.0bn)		(0.6%,1.0%)(£1.0bn,£1.7bn)		(0.8%,1.2%)(£0.9bn,£1.6bn)		(0.3%,0.6%)(£0.6bn,£1.0bn)		

Notes to table:

Figures expressed as percentages (%) give the overpayments as a percentage of the benefit paid out in the year. A "z" indicates that the category is not relevant for that benefit.

Underpayments on all benefits: 2013/14

Underpayments	Expenditure	Fraud & Error		Fraud		Claimant Error		Official Error		Last Measured
Continuously reviewed										
Income Support	£3.7bn	0.7%	£20m	0.0%	£0m	0.4%	£10m	0.3%	£10m	Apr 13 - Mar 14
Jobseeker's Allowance	£4.4bn	0.4%	£20m	0.0%	£0m	0.1%	£0m	0.3%	£10m	Apr 13 - Mar 14
Employment and Support Allowance	£10.5bn	1.8%	£190m	0.0%	£0m	0.5%	£50m	1.3%	£140m	Apr 13 - Mar 14
Pension Credit	£7.2bn	2.4%	£170m	0.0%	£0m	1.2%	£80m	1.2%	£90m	Apr 13 - Mar 14
Housing Benefit	£24.2bn	1.5%	£370m	0.0%	£0m	1.2%	£290m	0.3%	£80m	Apr 13 - Mar 14
Occasionally reviewed										
Incapacity Benefit	£1.2bn	0.7%	£10m	0.0%	£0.m	0.0%	£0m	0.7%	£10m	Oct 09 - Sep 10
Disability Living Allowance	£13.8bn	2.5%	£350m	0.0%	£0m	2.4%	£330m	0.1%	£10m	Apr 04 - Mar 05
State Pension	£83.1bn	0.2%	£160m	0.0%	£0m	0.0%	£0m	0.2%	£160m	Apr 05 - Mar 06
Carer's Allowance	£2.1bn	0.1%	£0m	0.0%	£0m	0.1%	£0m	0.0%	£0m	Apr 96 - Mar 97
Interdependencies										
Unreviewed										
Unreviewed	£13.8bn	1.5%	£210m	0.0%	£0m	1.3%	£170m	0.3%	£40m	z
Total	£164.0bn	0.9%	£1.5bn	0.0%	£0bn	0.6%	£0.9bn	0.3%	£0.6bn	
Range		(0.7%,1.2%)(£1.1bn,£2.0bn)		(0.0%,0.0%)(£0.0bn,£0.0bn)		(0.4%,0.8%) (£0.6bn,£1.4bn)		(0.3%,0.4%)(£0.5bn,£0.7bn)		

Notes to table:

Figures expressed as percentages (%) give the underpayments as a percentage of the benefit paid out in the year.

A "z" indicates that the category is not relevant for that benefit.