

Housing Benefit Circular

Department for Work and Pensions

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HB/CTB A2/2013(Revised)

ADJUDICATION AND OPERATIONS CIRCULAR

WHO SHOULD READ	All Housing Benefit (HB) staff
ACTION	For information
SUBJECT	Housing Benefit: 2013 -14 Uprating

Revision

We apologise for any inconvenience caused but this circular is re-issued to correct minor errors on the front page, contents page, paragraphs 3,13 & 17 and includes the War Pensions rates and the Armed Forces Independence Payment. Appendix D now includes maximum retirement allowance. Please destroy the previous version.

Guidance Manual

- *HB/CTB Guidance Manual*. Please annotate this circular number against paragraph A4 4.750, 4.910, A5 Annexe A, 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
Email: housing.benefitenquiries@dwp.gsi.gov.uk
 - **distribution of this circular**, contact
housing.correspondenceandpqs@dwp.gsi.gov.uk

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Housing Benefit Uprating 2013-14

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Housing Benefit: 2013-14 uprating

Introduction

1. In his oral statement to Parliament on 6 December 2012, the Minister of State for Pensions announced his proposals for the social security benefit rates that will apply from April 2013.
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 housing.benefitenquiries@dwp.gsi.gov.uk
4. The proposals for this uprating are on a different basis to those in previous years. It will be important for local authority (LA) staff to read the information below about the differences of rate used in uprating different benefits including Housing Benefit (HB) personal allowances and premiums.
5. References to Council Tax Benefit (CTB) have been removed from the circular this year. For information about the transition from CTB to Local Council Tax Reduction Schemes (LCTR) please see Circular HB/CTB A1/2013.

Timing

6. In line with previous practice, the HB uprating will be introduced in advance of the setting of the main social security benefit rates. To coincide with the week in which many rents change, the 2013 uprating will take effect on:
 - **Monday 1 April 2013** for cases to which HB 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 1 April 2013** for cases to which HB Regulation 79(3)(a) (for working age customers) and HB (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)**.

Uprating of income-related social security benefits

7. The main points are:
 - **State Retirement Pension** is being uprated by 2.5% in line with the Government's "triple lock" commitment.

- The **Standard Minimum Guarantee in Pension Credit** will be increased to give an equivalent to the cash increase in basic State Pension. The savings credit maximum is being reduced.
- **Premiums paid to pensioner recipients** of working-age benefits will continue to be uprated to match Pension Credit rates.
- **Premiums paid to disabled people** receiving working-age benefits, and to Employment and Support Allowance (ESA) claimants in the Support Group, will be up-rated by the Consumer Prices Index (CPI) at 2.2%.
- **Working age personal allowances**, including those for HB will rise by 1%.

The uprating for the other income-related benefits – Income Support, income-based Jobseeker’s Allowance (JSA(IB)), income-related ESA (IR) and the majority of other social security benefits is **Monday 8 April 2013**. This is the first Monday in the fiscal year, i.e. the first Monday on or after 6 April.

Uprating of non income-related social security benefits

8. 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.

Uprating of social security benefits – general

9. The following Regulations allow you to take account of these rates on 1 April:
 - HB 2006 Regs 42(8) and 79(3)
 - HB(SPC) Regs 41(9) and 41(10) and 59(3)

Associated guidance is set out in HB/CTB Guidance Manual BW2 W2.790 and at BP2 P2.790.

10. There is no provision in regulations to uprate a claimant’s social security benefit other than by using the correct amount. Most claimants will know their rates of benefit well before April each year.
11. We are aware that many LA’s Information Technology (IT) systems apply a percentage increase to uprate income from other social security benefits in the assessment of HB. 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.
12. 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.

13. LAs should also take into account that, from December 2012, specific Automated 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);
 - Carer's Allowance (CA);
 - State Retirement Pension (SRP);
 - Incapacity Benefits (IB);
 - Severe Disablement Allowance (SDA);
 - Bereavement Benefits (BB) and;
 - Widow's Benefit (WB);
 - Maternity Allowance (MA).

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.

Tax Credits

14. Any changes to Working Tax Credit (WTC) and Child Tax Credit (CTC) (see Appendix E: Annexe 1) will be effective from 6 April 2013 in line with the start of the new tax year.
15. 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 31 July 2013 when Her Majesty's Revenue and Customs (HMRC) makes any adjustments and issues a final decision. LAs should take into account as income the actual instalment paid to the claimant shown on the current award notice. They should look at the tax credit received and if there is an increase or decrease in an instalment this is what must be taken into account.
16. ATLAS will notify tax credit Information to LAs. All the current and new 2013-14 tax credit rates can be found on the HMRC website at:

<http://www.hmrc.gov.uk/rates/taxcredits.htm>

War Pensions

17. The new rates for war pensions are set out in Appendix E, Annexe 3. The uprating of war pensions and allowances for 2013 will take place from the week beginning 8 April, the effective date of change in Housing Benefit will be the following Monday 15 April. Rates for 2013 are increasing by 2.2 per cent in line with the September 2012 Consumer Prices Index. Additional information may be obtained from the Service Personnel and Veterans Agency website at :
- <http://www.veterans-uk.info>

Specific points of interest

Non-dependant deductions

18. In the June 2010 Budget, the Chancellor announced that the rates of non-dependant deductions (NDDs) would be increased over the following 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.
19. 2013-14 is the last of these catch-up exercises. The revised deduction and income bands are at Appendices A and B.

Rates remaining unchanged

20. Certain rates are not changing. They are:
 - Family Premium at £17.40
 - Lone parent premium at £22.20
 - Child dependency increase at £11.35
 - The eldest child dependency rate at £8.10

Disregards in HB which remain unchanged

21. The child care disregards in HB in line with WTC weekly equivalents, remain at:
 - £175.00 for one child
 - £300.00 for two or more children
22. The additional earnings disregard in HB 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*.

Fuel deductions

23. Deductions for ineligible fuel charges

The CPI for fuel and lighting in September was 0.4 per cent new rates for statutory fuel deductions are shown in Appendix A.

24. One room rate deduction

The formula for the one room rate deduction is set out in HB 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 Appendix A.

State Pension Credit Maximum Savings Credit

25. The amount of the maximum savings credit will be reduced to £18.06 for a single person and £22.89 for a couple. However, these figures cannot be used to calculate a likely savings credit entitlement from April 2013. Savings credit is calculated on an individual basis, using the income and capital of that person. In addition, HB (SPC) Reg 27 state that the Pension, Disability and Carers Service (PDCS) calculation of income, capital and savings credit must be used.

Personal Independence Payment and Armed Forces Independence Payment

26. Personal Independence Payment and Armed Forces Independence Payments are being introduced from April 2013. We have introduced entries for them in this Circular in Appendix D and Appendix E, Annexe 3.

27. National Insurance contribution rates

Appendix E, Annexe 2 contains the main rates. A full set of rates for 2013-14 can be found at the HMRC website:

<http://www.hmrc.gov.uk/rates/nic.htm>

Establishing Eligible Rent

28. The calculation of eligible rent for a claimant renting in the social and private sectors is not affected by this circular or by the uprating of benefits overall. It continues to subject to the rules in Part 3 of the HB Regulations 2006 and Part 3 of the HB (Persons who have attained the qualifying age for State Pension Credit) Regulations 2006.

Appendix A
(HB for people of working age)

Housing Benefit rates for people who have not reached the qualifying age for State Pension Credit	April 2012 £ Weekly	April 2013 £ Weekly
<i>Personal Allowances</i>		
Single		
16 to 24	56.25	56.80
25 or over	71.00	71.70
Any age – entitled to main phase rate ESA	71.00	71.70
Lone parent		
Under 18	56.25	56.80
18 or over	71.00	71.70
Any age – entitled to main phase rate ESA	71.00	71.70
Couple		
Both under 18	84.95	85.80
One or both over 18	111.45	112.55
Any age – entitled to main phase rate ESA	111.45	112.55
Polygamous Marriages		
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	111.45	112.55
For each additional spouse who is a member of the same household as the claimant	40.45	40.85
Dependent children		
From birth to September following 16 th birthday	64.99	65.62
From September following 16 th birthday to day before 20 th birthday	64.99	65.62
<i>Premiums</i>		
Family Premium		
Family Premium (lone parent rate)	22.20	22.20
Disability Premium		
Single		
Couple	30.35	31.00
Couple	43.25	44.20
Enhanced Disability Premium		
Single rate		
Single rate	14.80	15.15
Disabled child rate	22.89	23.45
Couple rate	21.30	21.75
Severe Disability Premium		
Single		
Couple – one qualifies	58.20	59.50
Couple – both qualify	58.20	59.50
Couple – both qualify	116.40	119.00
Disabled Child Premium		
Disabled Child Premium	56.63	57.89
Carer Premium		
Carer Premium	32.60	33.30

Appendix A
(HB for people of working age)

Housing Benefit rates for people who have not reached the qualifying age for State Pension Credit	April 2012 £ Weekly	April 2013 £ Weekly
Components ESA(IR) and ESA(C)		
Work related activity component	28.15	28.45
Support component	34.05	34.80
Deductions		
Non-dependant Deductions		
Aged under 25 and on IS or JSA(IB) or ESA(IR) which does not include an amount for the support component or work related activity component	Nil	Nil
Aged 25 or over and on IS/JSA(IB), or aged 18 or over and not in remunerative work	11.45	13.60
In receipt of main phase ESA(IR)	11.45	13.60
In receipt of Pension Credit	Nil	Nil
Aged 18 or over and in remunerative work		
- gross income less than £126:	11.45	13.60
- gross income not less than £126.00 but less than £186.00	26.25	31.25
- gross income not less than £186.00 but less than £242.00	36.10	42.90
- gross income not less than £242.00 but less than £322.00	59.05	70.20
- gross income not less than £322.00 but less than £401.00	67.25	79.95
- gross income not less than £401.00	73.85	87.75
Fuel Deductions		
Heating	25.50	25.60
Hot water	2.95	2.95
Lighting	2.05	2.05
Cooking	2.95	2.95
All fuel	33.45	33.55
Fuel deductions for one room		
Heating and hot water and/or lighting	15.25	15.30
Cooking	2.95	2.95
Amounts ineligible for meals		
Three or more meals a day		
Single claimant	25.30	25.85
Each person in family aged 16 or over	25.30	25.85
Each child under 16	12.80	13.10
Less than 3 meals a day		
Single claimant	16.85	17.20
Each person in family aged 16 or over	16.85	17.20
Each child under 16	8.45	8.65
Breakfast only – claimant and each member of family	3.10	3.15

Appendix A
(HB for people of working age)

Housing Benefit rates for people who have not reached the qualifying age for State Pension Credit	April 2012 £ Weekly	April 2013 £ Weekly
<i>Disregards</i>		
Childcare charges	175.00	175.00
Childcare charges (2 or more children)	300.00	300.00
Additional earnings disregard	17.10	17.10
Income from subtenants disregard	20.00	20.00
Permitted Earnings disregard – higher	97.50	99.50
Permitted Earnings disregard – lower	20.00	20.00
<i>Recovery of Overpayments</i>		
Non-fraudulent overpayments	10.65	10.80
Fraudulent overpayments	17.75	18.00
<i>Capital limits</i>	£	£
Upper capital limit	16,000	16,000
Lower capital limit	6,000	6,000

Housing Benefit rates for people who have reached the qualifying age for State Pension Credit	April 2012 £ Weekly	April 2013 £ weekly
<i>Personal Allowances</i>		
Single claimant aged under 65	142.70	145.40
Single claimant aged 65 or over	161.25	163.50
Lone parent aged under 65	142.70	145.40
Lone parent aged 65 or over	161.25	163.50
Couple		
One or both aged 60 or over, but both aged under 65	217.90	222.05
One member or both members aged 65 or over	241.65	244.95
Polygamous marriages		
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	217.90	222.05
For each additional spouse who is a member of the same household as the claimant	75.20	76.65
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	241.65	244.95
For each additional spouse who is a member of the same household as the claimant	80.40	81.45
Dependent children		
From birth to September following 16 th birthday	64.99	65.62
From September following 16 th birthday to day before 20 th birthday	64.99	65.62
<i>Premiums</i>		
Family Premium	17.40	17.40
Severe Disability Premium		
Single	58.20	59.50
Couple – one qualifies	58.20	59.50
Couple – both qualify	116.40	119.00
Enhanced Disability Premium		
Disabled child rate	22.89	23.45
Disabled Child Premium	56.63	57.89
Carer Premium	32.60	33.30

Appendix B
(HB for people of state pension credit age)

Housing Benefit rates for people who have reached the qualifying age for State Pension Credit	April 2012 £ Weekly	April 2013 £ weekly
<i>Deductions</i>		
Non-dependant Deductions		
Aged under 25 and on IS or JSA(IB) or ESA(IR) which does not include an amount for the support component or work related activity component	Nil	Nil
Aged 25 or over and on IS/JSA(IB) or aged 18 or over and not in remunerative work	11.45	13.60
In receipt of main phase ESA(IR)	11.45	13.60
In receipt of state Pension Credit	Nil	Nil
Aged 18 or over and in remunerative work		
- gross income less than £126.00	11.45	13.60
- gross income not less than £126.00 but less than £186.00	26.25	31.25
- gross income not less than £186.00 but less than £242.00	36.10	42.90
- gross income not less than £242.00 but less than £322.00	59.05	70.20
- gross income not less than £322.00 but less than £401.00	67.25	79.95
- gross income more than £401.00	73.85	87.75
Fuel Deductions		
Heating	25.50	25.60
Hot water	2.95	2.95
Lighting	2.05	2.05
Cooking	2.95	2.95
All fuel	33.45	33.55
Fuel deductions for one room		
Heating and hot water and/or lighting	15.25	15.30
Cooking	2.95	2.95
Amounts ineligible for meals		
Three or more meals a day		
Single claimant	25.30	25.85
Each person in family aged 16 or over	25.30	25.85
Each child under 16	12.80	13.10
Less than 3 meals a day		
Single claimant	16.85	17.20
Each person in family aged 16 or over	16.85	17.20
Each child under 16	8.45	8.65
Breakfast only – claimant and each member of family	3.10	3.15
<i>Disregards</i>		
Childcare charges	175.00	175.00
Childcare charges (2 or more children)	300.00	300.00
Additional earnings disregard	17.10	17.10
Income from subtenants disregard	20.00	20.00
Permitted Earnings disregard - higher	97.50	99.50
Permitted Earnings disregard - lower	20.00	20.00

Housing Benefit rates for people who have reached the qualifying age for State Pension Credit	April 2012 £ Weekly	April 2013 £ weekly
<i>Recovery of Overpayments</i>		
Non-fraudulent overpayments	10.65	10.80
Fraudulent overpayments	17.75	18.00
<i>Capital Limits</i>		
	£	£
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

Income Support rates	April 2012 £ Weekly	April 2013 £ Weekly
Personal allowances		
Single		
Under 25	56.25	56.80
25 or over	71.00	71.70
Lone parent		
Under 18 – usual rate	56.25	56.80
18 or over	71.00	71.70
Couple		
Both under 18	56.25	56.80
Both under 18, higher rate (for example, with responsibility for a child)	84.95	85.80
One under 18, one 18-24	56.25	56.80
One under 18, one aged 25 or over	71.00	71.70
Both 18 or over	111.45	112.55
Dependent children		
Birth to September following 16 th birthday	64.99	65.62
From September following 16 th birthday to day before 20 th birthday	64.99	65.62
Premiums		
Family Premium	17.40	17.40
Family (lone parent rate)	17.40	17.40
Pensioner Premium (couples only)	106.45	109.50
Disability Premium		
Single	30.35	31.00
Couple	43.25	44.20
Enhanced Disability Premium		
Single	14.80	15.15
Couple	21.30	21.75
Disabled child rate	22.89	23.45
Severe Disability Premium		
Single	58.20	59.50
Couple – one qualifies	58.20	59.50
Couple – both qualify	116.40	119.00
Disabled Child Premium	56.63	57.89
Carer Premium	32.60	33.30
Capital limits		
Upper capital limit	£ 16,000	£ 16,000
Lower capital limit	£ 6,000	£ 6,000

Jobseeker's Allowance rates	April 2012 £ Weekly	April 2013 £ Weekly
<i>Contribution-based Jobseeker's Allowance</i>		
<i>Personal Rates</i>		
Under 25	56.25	56.80
Aged 25 or over	71.00	71.70
<i>Income-based Jobseeker's Allowance</i>		
<i>Personal Allowances</i>		
Single claimant aged under 25	56.25	56.80
Single claimant aged 25 or over	71.00	71.70
Lone parent		
Under 18	56.25	56.80
18 or over	71.00	71.70
Couple		
Both under 18	56.25	56.80
Both under 18 (higher rate – for example, with responsibility for a child)	84.95	85.80
One under 18, one 18 - 24	56.25	56.80
One under 18, one 25 or over	71.00	71.70
Both 18 or over	111.45	112.55
Dependent children		
From birth to September following 16 th birthday	64.99	65.62
From September following 16 th birthday to day before 20 th birthday	64.99	65.62
<i>Premiums</i>		
Family Premium	17.40	17.40
Family Premium (lone parent) rate	17.40	17.40
Pensioner Premium		
Single	71.70	73.70
Couple	106.45	109.50
Disability Premium		
Single	30.35	31.00
Couple	43.25	44.20
Enhanced Disability Premium		
Single rate	14.80	15.15
Couple	21.30	21.75
Disabled child rate	22.89	23.45
Severe Disability Premium		
Single	58.20	59.50
Couple – one qualifies	58.20	59.50
Couple – both qualify	116.40	119.00

Jobseeker's Allowance rates	April 2012 £ Weekly	April 2013 £ Weekly
Disabled Child Premium	56.63	57.89
Carer Premium	32.60	33.30
Capital limits	£	£
Upper capital limit	16,000	16,000
Lower capital limit	6,000	6,000

Employment and Support Allowance rates	April 2012 £ Weekly	April 2013 £ Weekly
<i>Personal allowances</i>		
Single – Aged under 25 and in Assessment Phase	56.25	56.80
Single - Aged 25 or over	71.00	71.70
Any age and in Main Phase	71.00	71.70
Lone parent		
Aged under 18 and in Assessment Phase	56.25	56.80
Aged 18 or over	71.00	71.70
Any age and in Main Phase	71.00	71.70
Couple		
Both aged under 18 and in Assessment Phase	56.25	56.80
Both under 18, with responsibility for a child, and in Assessment Phase	84.95	85.80
Both aged under 18 and in Main Phase	71.00	71.70
Both aged under 18, with responsibility for a child, and in Main Phase	111.45	112.55
One aged 18 or over and the other, while aged under 18, also satisfies certain conditions.	111.45	112.55
Both aged 18 or over	111.45	112.55
Claimant aged under 25 and in Assessment Phase and partner aged under 18	56.25	56.80
Claimant aged 25 or over and in Assessment Phase and partner aged under 18	71.00	71.70
Claimant in Main Phase and partner aged under 18	71.00	71.70
<i>Premiums</i>		
Pensioner Premium		
Single and in Assessment Phase	71.70	73.70
Single, entitled to work related activity component	43.55	45.25
Single, entitled to support component	37.65	38.90
Couple, and in Assessment Phase	106.45	109.50
Couple, entitled to work related activity component	78.30	81.05
Couple, entitled to support component	72.40	74.70
Severe Disability Premium		
Single	58.20	59.50
Couple – one qualifies	58.20	59.50
Couple – both qualify	116.40	119.00
Carer Premium		
	32.60	33.30
Enhanced Disability Premium		
Single	14.80	15.15
Couple	21.30	21.75
<i>Components</i>		
Work related activity component	28.15	28.45
Support component	34.05	34.80

Employment and Support Allowance rates	April 2012 £ Weekly	April 2013 £ Weekly
Capital limits	£	£
Upper capital limit	16,000	16,000
Lower capital limit	6,000	6,000

State Pension Credit	April 2012 £ Weekly	April 2013 £ Weekly
Standard guarantee credit		
Single	142.70	145.40
Couple	217.90	222.05
Additional amount for severe disability		
Single	58.20	59.50
Couple (one qualifies)	58.20	59.50
Couple (both qualify)	116.40	119.00
Additional amount for carers	32.60	33.30
Savings Credit		
Threshold - single	111.80	115.30
Threshold - couple	178.35	183.90
Maximum - single	18.54	18.06
Maximum - couple	23.73	22.89

Other contributory and non-contributory social security rates	April 2012 £ Weekly	April 2013 £ Weekly
<i>Attendance Allowance</i>		
Higher rate	77.45	79.15
Lower rate	51.85	53.00
<i>Bereavement Benefits</i>		
Bereavement Payment (lump sum)	2,000	2,000
Widowed Parent's Allowance	105.95	108.30
Bereavement Allowance		
Standard rate	105.95	108.30
Age related rate:		
Age 54	98.53	100.72
Age 53	91.12	93.14
Age 52	83.70	85.56
Age 51	76.28	77.98
Age 50	68.87	70.40
Age 49	61.45	62.81
Age 48	54.03	55.23
Age 47	46.62	47.65
Age 46	39.20	40.07
Age 45	31.79	32.49
<i>Carers Allowance</i>		
Standard rate	58.45	59.75
Dependency increase	34.40	35.15
<i>Disability Living Allowance</i>		
Care component		
Higher rate	77.45	79.15
Middle rate	51.85	53.00
Lower rate	20.55	21.00
Mobility component		
Higher rate	54.05	55.25
Lower rate	20.55	21.00
<i>Incapacity Benefit</i>		
Long term Incapacity Benefit		
Single person	99.15	101.35
Spouse or adult dependant (when appropriate)	57.60	58.85
Short term Incapacity Benefit (under pension age)		
Lower rate	74.80	76.45
Higher rate	88.55	90.50
Spouse or other adult dependant (where appropriate)	44.85	45.85

Other contributory and non-contributory social security rates	April 2012 £ Weekly	April 2013 £ Weekly
Short term Incapacity Benefit (over pension age)		
Lower rate	95.15	97.25
Higher rate	99.15	101.35
Spouse or other adult dependant (where appropriate)	55.45	56.65
Increase of long term Incapacity Benefit for age		
Higher rate	11.70	10.70
Lower rate	5.90	6.00
Invalidity Allowance (transitional) for Incapacity Benefit recipients		
Higher rate	11.70	10.70
Middle rate	5.90	6.00
Lower rate	5.90	6.00
<i>Industrial Death Benefit</i>		
Widow's Pension		
Higher rate	107.45	110.15
Lower rate	32.24	33.05
Widower's Pension	107.45	110.15
<i>Industrial Injuries Disablement Benefit</i>		
Disablement Benefit (100% assessment)	158.10	161.60
Unemployability supplement	97.75	99.90
Reduced earnings allowance (maximum)	63.24	64.64
Maximum retirement allowance	15.81	16.16
<i>Maternity Allowance</i>		
Standard Rate	135.45	136.78
Threshold	30.00	30.00
<i>Personal Independence Payment (PIP)</i>		
Daily Living Component		
Standard rate		53.00
Enhanced rate		79.15
Mobility Component		
Standard Rate		21.00
Enhanced Rate		55.25
<i>Severe Disablement Allowance</i>		
Basic rate	69.00	71.80
Spouse or other adult dependant (where appropriate)	34.60	35.35
Age-related additions		
Higher rate	11.70	10.70
Middle rate	5.90	6.00
Lower rate	5.90	6.00

Other contributory and non-contributory social security rates	April 2012 £ Weekly	April 2013 £ Weekly
<i>State Retirement Pension</i>		
Category A or B (Single Person)	107.45	110.15
Category B (lower) – spouse or civil partner’s insurance	64.40	66.00
Category C (higher) or Category D - non-contributory	64.40	66.00
Category C (lower) – non-contributory	38.50	39.45
Additional State Pension – rate may vary	5.2%	2.20%
Increments to:		
Basic State Pension	5.2%	2.20%
Additional State Pension	5.2%	2.20%
Graduated Retirement Benefit	5.2%	2.20%
Inheritable lump sum	5.2%	2.20%
Addition at age 80	25p	25p
Adult dependency increase for spouse or person looking after children	61.85	63.20
Increase in respect of long-term incapacity for age:		
Higher rate	20.25	20.70
Lower rate	10.15	10.35
Invalidity Allowance (Transitional):		
Higher rate	20.25	20.70
Middle rate	13.00	13.30
Lower rate	6.50	6.65
Amount for claimant and first spouse in polygamous marriage	217.90	222.05
Additional amount for additional spouse	75.20	76.65
<i>Statutory Adoption Pay</i>		
Earnings threshold	107.00	109.00
Standard Rate	135.45	136.78
<i>Statutory Maternity Pay</i>		
Earnings threshold	107.00	109.00
Standard rate	135.45	136.78
<i>Statutory Paternity Pay</i>		
Earnings threshold	107.00	109.00
Standard rate	135.45	136.78
<i>Additional Statutory Paternity Pay</i>		
Earnings threshold	107.00	109.00
Standard rate	135.45	136.78
<i>Statutory Sick Pay</i>		
Earnings threshold	107.00	109.00
Standard rate	85.85	86.70

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

£ per year (unless stated)	2012-13	Change	2013-14
<i>Working Tax Credit</i>			
Basic Element	1,920	-	1,920
Couple and lone parent element	1,950	20	1,970
Thirty Hour element	790	-	790
Disabled worker element	2,790	65	2,855
Severe disability element	1,190	30	1,220
<i>Childcare element of Working Tax Credit</i>			
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%
<i>Child Tax Credit</i>			
Family element	545	-	545
Child element	2,690	30	2,720
Disabled child element	2,950	65	3,015
Severely disabled child element	1,190	30	1,220
<i>Income thresholds and withdrawal rates</i>			
First income threshold	6,420	-	6,420
First withdrawal rate	41%	-	41%
First threshold for those entitled to Child Tax Credit only	15,860	50	15,910
Income rise disregard	10,000	5,000	5,000
Income fall disregard	2,500		2,500
<i>Child Benefit (Weekly)</i>			
Eldest/Only child	20.30	-	20.30
Other children	13.40	-	13.40
<i>Guardian's Allowance (Weekly)</i>			
	15.55	-	15.90

Main National Insurance Contribution rates

Rates per week unless otherwise stated	2012-13	2013-14
Lower Earnings Limit, Primary Class 1	107	109
Upper Earnings Limit, Primary Class 1	817	797
Upper Accruals Rate	770	770
Primary Threshold	146	149
Secondary Threshold	144	148
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	1.4%	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	3.4%	3.4%
Class 2 rate – self employed	2.65	2.70
Class 2 small earnings exception (per year)	5,595	5,725
Special Class 2 rate for share fishermen	3.30	3.35
Special Class 2 rate for volunteer development workers	5.35	5.45
Class 3 rate	13.25	13.55
Lower Profits Limit, Class 4 rate – self employed	7,605	7,755
Upper Profits Limit, Class 4 rate	42,475	41,450
Class 4, rate between lower and upper profits limit	9%	9%
Class 4, rate above upper profits limit	2%	2%

War Pensions Scheme Benefits	April 2012 £ Weekly	April 2013 £ Weekly
Armed Forces Independence Payment		134.40
War Pensions		
Disablement Pension (100% rates) officer (£ per annum)	8756.00	8949.00
Other ranks	167.80	171.50
Age allowances payable from age 65		
40% - 50%	11.25	11.50
over 50% but not over 70%	17.25	17.65
over 70% but not over 90%	24.55	25.10
over 90%	34.50	35.30
Disablement gratuity (one-off payment)		
specified minor injury (min)	1069.00	1093.00
specified minor injury (max)	7978.00	8154.00
1- 5% gratuity	2667.00	2726.00
6 - 14% gratuity	5931.00	6061.00
15 - 19% gratuity	10373.00	10601.00
Supplementary Allowances		
Unemployability allowance		
personal	103.65	105.95
adult dependency increase	57.60	58.85
increase for first child	13.40	13.70
Increase for subsequent children	15.75	16.10
Invalidity allowance		
higher rate	20.55	21.00
middle rate	13.30	13.60
lower rate	6.65	6.80
Constant attendance allowance		
exceptional rate	126.60	129.40
intermediate rate	94.95	97.05
full day rate	63.30	64.70
Part-day rate	31.65	32.35
Comforts allowance		
higher rate	27.20	27.80
lower rate	13.60	13.90
Mobility supplement	60.40	61.75

War Pensions Scheme Benefits	April 2012 £ Weekly	April 2013 £ Weekly
Allowance for lowered standard of occupation (maximum)	63.24	64.64
Therapeutic earnings limit (annual rate)	5070.00	5174.00
Exceptionally severe disablement allowance	63.30	64.70
Severe disablement occupational allowance	31.65	32.35
Clothing allowance (£ per annum)	216.00	221.00
Education allowance (£ per annum) (max)	120.00	120.00
Widow(er)s Benefits		
Widow(er)s' – other ranks (basic with children) (weekly amount)	127.25	130.05
Widow(er) – Officer higher rate both wars (basic with children)(per annum)	6766.00	6915.00
Childless widow(er)s' u-40 (other ranks) (weekly amount)	30.48	31.15
Widow(er) – Officer lower rate both wars (£ per annum)	2350.00	2402.00
Supplementary 1973 Widows/Widowers Pension	85.12	86.99
Age allowance		
(a) age 65 to 69	14.50	14.80
(b) age 70 to 79	27.90	28.50
(c) age 80 and over	41.35	42.25
Children's allowance		
Increase for first child	19.95	20.40
Increase for subsequent children	22.35	22.85
Orphan's pension		
Increase for first child	22.80	23.30
Increase for subsequent children	25.00	25.55
Unmarried dependant living as spouse (max)	124.90	127.70
Rent allowance (maximum)	47.95	49.00
Adult orphan's pension (maximum)	97.75	99.90