

## Housing Benefit Circular

Department for Work and Pensions  
Caxton House, Tothill Street, London SW1H 9NA

# HB A24/2013 (REVISED)

### ADJUDICATION AND OPERATIONS CIRCULAR

|                        |                                    |
|------------------------|------------------------------------|
| <b>WHO SHOULD READ</b> | All Housing Benefit staff          |
| <b>ACTION</b>          | For information                    |
| <b>SUBJECT</b>         | Housing Benefit: 2014 -15 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 Annex A, BW3 Annex A and BP3 Annex A.
- *HB/CTB Overpayments Guide*. Please annotate this circular number against paragraphs 4.430 - 4.434.

### Queries

If you

- want extra copies of this circular/copies of previous circulars, they can be found on the website at <https://www.gov.uk/government/collections/housing-benefit-for-local-authorities-circulars>
- have any queries about the
  - **technical content of this circular**,  
Email: [housing.benefitenquiries@dwp.gsi.gov.uk](mailto:housing.benefitenquiries@dwp.gsi.gov.uk)
  - **distribution of this circular**, contact  
[housing.correspondenceandpgs@dwp.gsi.gov.uk](mailto:housing.correspondenceandpgs@dwp.gsi.gov.uk)

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Contents

Para

**Housing Benefit : 2014 - 15 Uprating**

Introduction ..... 1

Timing ..... 4

Uprating of income-related social security benefits ..... 5

Uprating of non income-related social security benefits ..... 7

Uprating of social security benefits – general ..... 8

Tax Credits ..... 14

War Pensions ..... 17

Specific points of interest

    Non-dependant deductions ..... 18

    Rates remaining unchanged ..... 19

    Disregards in Housing Benefit which remain unchanged..... 20

    Deductions for ineligible fuel charges..... 22

    One room rate deduction..... 23

    State Pension Credit maximum Savings Credit..... 24

    National Insurance contribution rates..... 25

    Universal Credit..... 26

Establishing eligible rent..... 27

Appendices ..... Pages 9 to 26

|   |         |           |
|---|---------|-----------|
| <b>Appendix A</b> - Housing Benefit rates for people who have not reached the qualifying age for State Pension Credit |         | Page<br>9 |
| <b>Appendix B</b> - Housing Benefit rates for people who have reached the qualifying age for State Pension Credit     |         | 12        |
| <b>Appendix C</b> - Other income-related benefits   |         | 15        |
| Income Support rates  | Annex 1 | 15        |
| Jobseeker's Allowance rates   | Annex 2 | 16        |
| Employment and Support Allowance rates  | Annex 3 | 18        |
| State Pension Credit Rates  | Annex 4 | 20        |
| Universal Credit  | Annex 5 | 21        |
| <b>Appendix D</b> - Other contributory and non-contributory social security rates                                     |         | 22        |
| <b>Appendix E</b> - Non-social security payments and rates  |         | 25        |
| Working Tax Credit, Child Tax Credit, Child Benefit and Guardian's Allowance rates                                    | Annex 1 | 25        |
| War Pension Scheme Benefits   | Annex 2 | 26        |

## Housing Benefit: 2014 - 15 uprating

### Introduction

1. In his written statement to Parliament on 5 December 2013, the Minister of State for Pensions announced his proposals for the social security benefit rates that will apply from April 2014.
2. This circular advises you of the rates so you can take the appropriate action.

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

3. Any queries about the information contained in the circular should be emailed to [housingbenefitenquiries@dwp.gsi.gov.uk](mailto:housingbenefitenquiries@dwp.gsi.gov.uk)

### Timing

4. In line with previous practice, the Housing Benefit (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 2014 uprating will take effect on:
  - Monday 7 April 2014 for cases to which HB 2006 regulation 79(3)(a)(ii) (for working age customers) and HB (SPC) 2006 regulation 59(3)(a)(ii) (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).
  - Tuesday 1 April 2014 for cases to which HB 2006 regulation 79(3)(a)(i) (for working age customers) and HB (SPC) 2006 regulation 59(3)(a)(i) (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.

### Uprating of income-related social security benefits

5. The main points are:
  - State Retirement Pension is being uprated by 2.7% 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 uprated by the Consumer Prices Index (CPI) at 2.7%
  - working-age benefits (main rates) including main elements of Universal Credit and HB personal allowances will be uprated by 1%
6. 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 7 April 2014. This is the first Monday in the fiscal year, i.e. the first Monday on or after 6 April 2014.

### **Uprating of non income-related social security benefits**

7. The higher and middle rate invalidity allowances and age additions payable with Incapacity Benefit (IB) will be increased from April 2014.

### **Uprating of social security benefits – general**

8. The following Regulations allow you to take account of these rates on 1 April or 7 April as appropriate:
- HB 2006 Regs 42(8) and 79(3)
  - HB(SPC) 2006 Regs 41(9) and 41(10) and 59(3)

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

9. 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.
10. We are aware that many local authorities' (LAs') Information Technology 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.
11. 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.
12. LAs should also take into account that specific Automated Transfer to LA Systems (ATLAS) uprating notifications are issued for all benefits on the Customer Information System, except:

- Attendance Allowance
- Disability Living Allowance
- Personal Independence Payment
- Armed Forces Independence Payment
- Carer's Allowance
- State Retirement Pension
- Incapacity Benefit
- Severe Disablement Allowance
- Bereavement Benefits
- Widow's Benefit

13. 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 (see Appendix E: Annex 1) will be effective from 6 April 2014 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 2014 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 2014 -15 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, Annex 2. The annual uprating of War Pensions and allowances for 2014 will take place from the week beginning 7 April 2014, the effective date of change in HB will be the following Monday 14 April. Rates for 2014 are increasing by 2.7 per cent in line with the September 2013

Prices Index. Additional information may be obtained from the Service Personnel and Veterans Agency website: <http://www.veterans-uk.info>

## Specific points of interest

### Non-dependant deductions in HB

18. Non-dependant deductions rates were increased over three years to match the level they would have been had they not been frozen since April 2001. 2013 -14 was the last of these catch-up exercises. The deduction and income bands for 2014 -15 are at Appendices A and B.

### Rates remaining unchanged

19. Certain rates are not changing. They are:

- Family premium (lone parent) at £22.20
- child dependency increase at £11.35

### Disregards in HB which remain unchanged

20. 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

21. The additional earnings disregard in HB that can be applied to those entitled to WTC remains at £17.10. See *HB/CTB Guidance Manual BW2 W2 2.132 – 2.140*.

### Deductions for ineligible fuel charges

22. The CPI for fuel and lighting in September 2013 was 7.7 per cent. New rates for statutory fuel deductions are shown in Appendix A.

### One room rate deduction

23. The formula for the one room rate deduction is set out in HB Regulations 2006 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**

24. The amount of the maximum Savings Credit will be reduced to £16.80 for a single person and £20.70 for a couple. These figures cannot be used to calculate a likely Savings Credit entitlement from April 2014. Savings Credit is calculated on an individual basis, using the income and capital of that person. In addition, HB (SPC) Reg 27 states that the Pension Service calculation of income, capital and Savings Credit must be used.

### **National Insurance contribution rates**

25. A full set of rates for 2014 -15 can be found at the HMRC website:  
<http://www.hmrc.gov.uk/rates/nic.htm>

### **Universal Credit**

26. Universal Credit Pathfinder pilots began in April 2013 in Ashton-under-Lyne Jobcentre followed by Wigan, Warrington and Oldham Jobcentres in July 2013, Hammersmith Jobcentre in October 2013, and Rugby and Inverness in November. Further Universal Credit pilots are due to be rolled out in other areas in due course. Universal Credit is assessed and paid on a monthly basis. Universal Credit rates will uprate from the first day in the first assessment period which commences in week beginning 7 April 2014 or if no assessment period begins in that week, the assessment period in which the whole of that week falls. The rates can be found in Appendix C, Annex 5.

### **Establishing eligible rent**

27. 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**  
**(Housing Benefit for people of working age)**

| <b>Housing Benefit rates for people who have not reached the qualifying age for State Pension Credit</b>        | <b>April 2013<br/>£<br/>Weekly</b> | <b>April 2014<br/>£<br/>Weekly</b> |
|---|------------------------------------|------------------------------------|
| <b>Personal Allowances</b>  |                                    |                                    |
| <b>Single</b>   |                                    |                                    |
| 16 to 24  | 56.80                              | 57.35                              |
| 25 or over  | 71.70                              | 72.40                              |
| Any age – entitled to main phase rate ESA   | 71.70                              | 72.40                              |
| <b>Lone parent</b>  |                                    |                                    |
| Under 18  | 56.80                              | 57.35                              |
| 18 or over  | 71.70                              | 72.40                              |
| Any age – entitled to main phase rate ESA   | 71.70                              | 72.40                              |
| <b>Couple</b>   |                                    |                                    |
| Both under 18   | 85.80                              | 86.65                              |
| One or both over 18   | 112.55                             | 113.70                             |
| Any age – entitled to main phase rate ESA   | 112.55                             | 113.70                             |
| <b>Polygamous Marriages</b>   |                                    |                                    |
| 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  | 112.55                             | 113.70                             |
| For each additional spouse who is a member of the same household as the claimant                                | 40.85                              | 41.30                              |
| <b>Dependent children</b>   |                                    |                                    |
| From birth to September following 16 <sup>th</sup> birthday   | 65.62                              | 66.33                              |
| From September following 16 <sup>th</sup> birthday to day before 20 <sup>th</sup> birthday                      | 65.62                              | 66.33                              |
| <b>Premiums</b>   |                                    |                                    |
| <b>Family Premium</b>   |                                    |                                    |
| Family Premium  | 17.40                              | 17.45                              |
| Family Premium (lone parent rate)   | 22.20                              | 22.20                              |
| <b>Disability Premium</b>   |                                    |                                    |
| <b>Single</b>   |                                    |                                    |
| Single  | 31.00                              | 31.85                              |
| Couple  | 44.20                              | 45.40                              |
| <b>Enhanced Disability Premium</b>  |                                    |                                    |
| <b>Single rate</b>  |                                    |                                    |
| Single rate   | 15.15                              | 15.55                              |
| <b>Disabled child rate</b>  |                                    |                                    |
| Disabled child rate   | 23.45                              | 24.08                              |
| <b>Couple rate</b>  |                                    |                                    |
| Couple rate   | 21.75                              | 22.35                              |
| <b>Severe Disability Premium</b>  |                                    |                                    |
| <b>Single</b>   |                                    |                                    |
| Single  | 59.50                              | 61.10                              |
| <b>Couple – one qualifies</b>   |                                    |                                    |
| Couple – one qualifies  | 59.50                              | 61.10                              |
| <b>Couple – both qualify</b>  |                                    |                                    |
| Couple – both qualify   | 119.00                             | 122.20                             |
| <b>Disabled Child Premium</b>   |                                    |                                    |
| Disabled Child Premium  | 57.89                              | 59.50                              |
| <b>Carer Premium</b>  |                                    |                                    |
| Carer Premium   | 33.30                              | 34.20                              |

**Appendix A**  
**(Housing Benefit for people of working age)**

| <b>Housing Benefit rates for people who have not reached the qualifying age for State Pension Credit</b>                                    | <b>April 2013<br/>£<br/>Weekly</b> | <b>April 2014<br/>£<br/>Weekly</b> |
|---|------------------------------------|------------------------------------|
| <b>Components ESA(IR) and ESA (Contribution based)</b>  |                                    |                                    |
| Work-related activity component   | 28.45                              | 28.75                              |
| Support component   | 34.80                              | 35.75                              |
| <b>Deductions</b>   |                                    |                                    |
| 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 or JSA(IB), or aged 18 or over and not in remunerative work   | 13.60                              | 14.15                              |
| In receipt of main phase ESA(IR)  | 13.60                              | 14.15                              |
| In receipt of Pension Credit  | Nil                                | Nil                                |
| Aged 18 or over and in remunerative work  |                                    |                                    |
| - gross income less than £128:  | 13.60                              | 14.15                              |
| - gross income not less than £128.00 but less than £188.00  | 31.25                              | 32.45                              |
| - gross income not less than £188.00 but less than £245.00  | 42.90                              | 44.55                              |
| - gross income not less than £245.00 but less than £326.00  | 70.20                              | 72.95                              |
| - gross income not less than £326.00 but less than £406.00  | 79.95                              | 83.05                              |
| - gross income not less than £406.00  | 87.75                              | 91.15                              |
| Fuel deductions   |                                    |                                    |
| Heating   | 25.60                              | 27.55                              |
| Hot water   | 2.95                               | 3.20                               |
| Lighting  | 2.05                               | 2.20                               |
| Cooking   | 2.95                               | 3.20                               |
| All fuel  | 33.55                              | 36.15                              |
| Fuel deductions for one room  |                                    |                                    |
| Heating and hot water and/or lighting   | 15.30                              | 16.48                              |
| Cooking   | 2.95                               | 3.20                               |
| Amounts ineligible for meals  |                                    |                                    |
| Three or more meals a day   |                                    |                                    |
| Single claimant   | 25.85                              | 26.55                              |
| Each person in family aged 16 or over   | 25.85                              | 26.55                              |
| Each child under 16   | 13.10                              | 13.45                              |
| Less than 3 meals a day   |                                    |                                    |
| Single claimant   | 17.20                              | 17.65                              |
| Each person in family aged 16 or over   | 17.20                              | 17.65                              |
| Each child under 16   | 8.65                               | 8.90                               |
| Breakfast only – claimant and each member of family   | 3.15                               | 3.25                               |
|   |                                    |                                    |

**Appendix A**  
**(Housing Benefit for people of working age)**

| <b>Housing Benefit rates for people who have not reached the qualifying age for State Pension Credit</b> | <b>April 2013<br/>£<br/>Weekly</b> | <b>April 2014<br/>£<br/>Weekly</b> |
|--|------------------------------------|------------------------------------|
| <b><i>Disregards</i></b>   |                                    |                                    |
| 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 # <b>See note below</b>  | 99.50                              | 101.00                             |
| Permitted Earnings disregard – lower # <b>See note below</b>   | 20.00                              | 20.00                              |
| <b><i>Recovery of Overpayments</i></b>   |                                    |                                    |
| Non-fraudulent overpayments  | 10.80                              | 10.95                              |
| Fraudulent overpayments  | 18.00                              | 18.25                              |
| <b><i>Capital limits</i></b>   |                                    |                                    |
|  | £                                  | £                                  |
| Upper capital limit  | 16,000                             | 16,000                             |
| Lower capital limit  | 6,000                              | 6,000                              |

**# The rates for the permitted earnings disregards are from October 2013 to October 2014.**

| Housing Benefit rates for people who have reached the qualifying age for State Pension Credit                            | April 2013<br>£<br>weekly | April 2014<br>£<br>weekly |
|--|---------------------------|---------------------------|
| <b>Personal Allowances</b>   |                           |                           |
| Single claimant aged under 65  | 145.40                    | 148.35                    |
| Single claimant aged 65 or over  | 163.50                    | 165.15                    |
|  |                           |                           |
| Lone parent aged under 65  | 145.40                    | 148.35                    |
| Lone parent aged 65 or over  | 163.50                    | 165.15                    |
|  |                           |                           |
| Couple   |                           |                           |
| One or both aged 60 or over, but both aged under 65  | 222.05                    | 226.50                    |
| One member or both members aged 65 or over   | 244.95                    | 247.20                    |
|  |                           |                           |
| 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   | 222.05                    | 226.50                    |
| For each additional spouse who is a member of the same household as the claimant   | 76.65                     | 78.15                     |
|  |                           |                           |
| 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   | 244.95                    | 247.20                    |
| For each additional spouse who is a member of the same household as the claimant   | 81.45                     | 82.05                     |
|  |                           |                           |
| Dependent children   |                           |                           |
| From birth to September following 16 <sup>th</sup> birthday  | 65.62                     | 66.33                     |
| From September following 16 <sup>th</sup> birthday to day before 20 <sup>th</sup> birthday                               | 65.62                     | 66.33                     |
|  |                           |                           |
| <b>Premiums</b>  |                           |                           |
| Family Premium   | 17.40                     | 17.45                     |
|  |                           |                           |
| Severe Disability Premium  |                           |                           |
| Single   | 59.50                     | 61.10                     |
| Couple – one qualifies   | 59.50                     | 61.10                     |
| Couple – both qualify  | 119.00                    | 122.20                    |
|  |                           |                           |
| Enhanced Disability Premium  |                           |                           |
| Disabled child rate  | 23.45                     | 24.08                     |
|  |                           |                           |
| Disabled Child Premium   | 57.89                     | 59.50                     |
|  |                           |                           |
| Carer Premium  | 33.30                     | 34.20                     |

| Housing Benefit rates for people who have reached the qualifying age for State Pension Credit   | April 2013<br>£<br>weekly | April 2014<br>£<br>weekly |
|---|---------------------------|---------------------------|
| <b>Deductions</b>   |                           |                           |
| 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 or JSA(IB) or aged 18 or over and not in remunerative work  | 13.60                     | 14.15                     |
| In receipt of main phase ESA(IR)  | 13.60                     | 14.15                     |
| In receipt of State Pension Credit  | Nil                       | Nil                       |
| Aged 18 or over and in remunerative work  |                           |                           |
| - gross income less than £128.00  | 13.60                     | 14.15                     |
| - gross income not less than £128.00 but less than £188.00  | 31.25                     | 32.45                     |
| - gross income not less than £188.00 but less than £245.00  | 42.90                     | 44.55                     |
| - gross income not less than £245.00 but less than £326.00  | 70.20                     | 72.95                     |
| - gross income not less than £326.00 but less than £406.00  | 79.95                     | 83.05                     |
| - gross income more than £406.00  | 87.75                     | 91.15                     |
|   |                           |                           |
| Fuel deductions   |                           |                           |
| Heating   | 25.60                     | 27.55                     |
| Hot water   | 2.95                      | 3.20                      |
| Lighting  | 2.05                      | 2.20                      |
| Cooking   | 2.95                      | 3.20                      |
| All fuel  | 33.55                     | 36.15                     |
|   |                           |                           |
| Fuel deductions for one room  |                           |                           |
| Heating and hot water and/or lighting   | 15.30                     | 16.48                     |
| Cooking   | 2.95                      | 3.20                      |
|   |                           |                           |
| Amounts ineligible for meals  |                           |                           |
| Three or more meals a day   |                           |                           |
| Single claimant   | 25.85                     | 26.55                     |
| Each person in family aged 16 or over   | 25.85                     | 26.55                     |
| Each child under 16   | 13.10                     | 13.45                     |
| Less than 3 meals a day   |                           |                           |
| Single claimant   | 17.20                     | 17.65                     |
| Each person in family aged 16 or over   | 17.20                     | 17.65                     |
| Each child under 16   | 8.65                      | 8.90                      |
| Breakfast only – claimant and each member of family   | 3.15                      | 3.25                      |
|   |                           |                           |
| <b>Disregards</b>   |                           |                           |
| 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 # See note on page 14   | 99.50                     | 101.00                    |
| Permitted Earnings disregard - lower # See note on page 14  | 20.00                     | 20.00                     |

| Housing Benefit rates for people who have reached the qualifying age for State Pension Credit | April 2013<br>£<br>weekly | April 2014<br>£<br>weekly |
|---|---------------------------|---------------------------|
| <b>Recovery of Overpayments</b>   |                           |                           |
| Non-fraudulent overpayments   | 10.80                     | 10.95                     |
| Fraudulent overpayments   | 18.00                     | 18.25                     |
| <b>Capital Limits</b>   |                           |                           |
|   | £                         | £                         |
| 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                    |

# The rates for the permitted earnings disregards are from October 2013 to October 2014.

| <b>Income Support rates</b>  | <b>April<br/>2013<br/>£<br/>Weekly</b> | <b>April<br/>2014<br/>£<br/>Weekly</b> |
|--|--|--|
| <b><i>Personal allowances</i></b>  |  |  |
| Single   |  |  |
| Under 25   | 56.80                                  | 57.35                                  |
| 25 or over   | 71.70                                  | 72.40                                  |
|  |  |  |
| Lone parent  |  |  |
| Under 18 – usual rate  | 56.80                                  | 57.35                                  |
| 18 or over   | 71.70                                  | 72.40                                  |
|  |  |  |
| Couple   |  |  |
| Both under 18  | 56.80                                  | 57.35                                  |
| Both under 18, higher rate (for example, with responsibility for a child)                  | 85.80                                  | 86.65                                  |
| One under 18, one 18-24  | 56.80                                  | 57.35                                  |
| One under 18, one aged 25 or over  | 71.70                                  | 72.40                                  |
| Both 18 or over  | 112.55                                 | 113.70                                 |
|  |  |  |
| Dependent children   |  |  |
| Birth to September following 16 <sup>th</sup> birthday                                     | 65.62                                  | 66.33                                  |
| From September following 16 <sup>th</sup> birthday to day before 20 <sup>th</sup> birthday | 65.62                                  | 66.33                                  |
|  |  |  |
| <b><i>Premiums</i></b>   |  |  |
| Family Premium   | 17.40                                  | 17.45                                  |
| Family Premium (lone parent rate)  | 17.40                                  | 17.45                                  |
|  |  |  |
| Pensioner Premium (couples only)   | 109.50                                 | 112.80                                 |
|  |  |  |
| Disability Premium   |  |  |
| Single   | 31.00                                  | 31.85                                  |
| Couple   | 44.20                                  | 45.40                                  |
|  |  |  |
| Enhanced Disability Premium  |  |  |
| Single   | 15.15                                  | 15.55                                  |
| Couple   | 21.75                                  | 22.35                                  |
| Disabled child rate  | 23.45                                  | 24.08                                  |
|  |  |  |
| Severe Disability Premium  |  |  |
| Single   | 59.50                                  | 61.10                                  |
| Couple – one qualifies   | 59.50                                  | 61.10                                  |
| Couple – both qualify  | 119.00                                 | 122.20                                 |
|  |  |  |
| Disabled Child Premium   | 57.89                                  | 59.50                                  |
|  |  |  |
| Carer Premium  | 33.30                                  | 34.20                                  |
|  |  |  |
| <b><i>Capital limits</i></b>   | £                                      | £                                      |
| Upper capital limit  | 16,000                                 | 16,000                                 |
| Lower capital limit  | 6,000                                  | 6,000                                  |

| <b>Jobseeker's Allowance rates</b>   | <b>April<br/>2013<br/>£<br/>Weekly</b> | <b>April<br/>2014<br/>£<br/>Weekly</b> |
|--|--|--|
| <b><i>Contribution-based Jobseeker's Allowance</i></b>                                     |  |  |
| <b><i>Personal Rates</i></b>   |  |  |
| Under 25   | 56.80                                  | 57.35                                  |
| Aged 25 or over  | 71.70                                  | 72.40                                  |
|  |  |  |
| <b><i>Income-based Jobseeker's Allowance</i></b>   |  |  |
| <b><i>Personal Allowances</i></b>  |  |  |
| Single claimant aged under 25  | 56.80                                  | 57.35                                  |
| Single claimant aged 25 or over  | 71.70                                  | 72.40                                  |
|  |  |  |
| Lone parent  |  |  |
| Under 18   | 56.80                                  | 57.35                                  |
| 18 or over   | 71.70                                  | 72.40                                  |
|  |  |  |
| Couple   |  |  |
| Both under 18  | 56.80                                  | 57.35                                  |
| Both under 18 (higher rate – for example, with responsibility for a child)                 | 85.80                                  | 86.65                                  |
| One under 18, one 18 - 24  | 56.80                                  | 57.35                                  |
| One under 18, one 25 or over   | 71.70                                  | 72.40                                  |
| Both 18 or over  | 112.55                                 | 113.70                                 |
|  |  |  |
| Dependent children   |  |  |
| From birth to September following 16 <sup>th</sup> birthday                                | 65.62                                  | 66.33                                  |
| From September following 16 <sup>th</sup> birthday to day before 20 <sup>th</sup> birthday | 65.62                                  | 66.33                                  |
|  |  |  |
| <b><i>Premiums</i></b>   |  |  |
| Family Premium   | 17.40                                  | 17.45                                  |
| Family Premium (lone parent) rate  | 17.40                                  | 17.45                                  |
|  |  |  |
| Pensioner Premium  |  |  |
| Single   | 73.70                                  | 75.95                                  |
| Couple   | 109.50                                 | 112.80                                 |
|  |  |  |
| Disability Premium   |  |  |
| Single   | 31.00                                  | 31.85                                  |
| Couple   | 44.20                                  | 45.40                                  |
|  |  |  |
| Enhanced Disability Premium  |  |  |
| Single rate  | 15.15                                  | 15.55                                  |
| Couple   | 21.75                                  | 22.35                                  |
| Disabled child rate  | 23.45                                  | 24.08                                  |
|  |  |  |
| Severe Disability Premium  |  |  |
| Single   | 59.50                                  | 61.10                                  |
| Couple – one qualifies   | 59.50                                  | 61.10                                  |
| Couple – both qualify  | 119.00                                 | 122.20                                 |



| <b>Jobseeker's Allowance rates</b> | <b>April<br/>2013<br/>£<br/>Weekly</b> | <b>April<br/>2014<br/>£<br/>Weekly</b> |
|------------------------------------|--|--|
| Disabled Child Premium             | 57.89                                  | 59.50                                  |
| Carer Premium                      | 33.30                                  | 34.20                                  |
| <b>Capital limits</b>              | <b>£</b>                               | <b>£</b>                               |
| Upper capital limit                | 16,000                                 | 16,000                                 |
| Lower capital limit                | 6,000                                  | 6,000                                  |

| <b>Employment and Support Allowance rates</b>  | <b>April<br/>2013<br/>£<br/>Weekly</b> | <b>April<br/>2014<br/>£<br/>Weekly</b> |
|--|--|--|
| <b><i>Personal allowances</i></b>  |  |  |
| Single – Aged under 25 and in Assessment Phase   | 56.80                                  | 57.35                                  |
| Single - Aged 25 or over   | 71.70                                  | 72.40                                  |
| Any age and in Main Phase  | 71.70                                  | 72.40                                  |
|  |  |  |
| <b>Lone parent</b>   |  |  |
| Aged under 18 and in Assessment Phase  | 56.80                                  | 57.35                                  |
| Aged 18 or over  | 71.70                                  | 72.40                                  |
| Any age and in Main Phase  | 71.70                                  | 72.40                                  |
|  |  |  |
| <b>Couple</b>  |  |  |
| Both aged under 18 and in Assessment Phase   | 56.80                                  | 57.35                                  |
| Both under 18, with responsibility for a child, and in Assessment Phase                    | 85.80                                  | 86.65                                  |
| Both aged under 18 and in Main Phase   | 71.70                                  | 72.40                                  |
| Both aged under 18, with responsibility for a child, and in Main Phase                     | 112.55                                 | 113.70                                 |
| One aged 18 or over and the other, while aged under 18, also satisfies certain conditions. | 112.55                                 | 113.70                                 |
| Both aged 18 or over   | 112.55                                 | 113.70                                 |
| Claimant aged under 25 and in Assessment Phase and partner aged under 18                   | 56.80                                  | 57.35                                  |
| Claimant aged 25 or over and in Assessment Phase and partner aged under 18                 | 71.70                                  | 72.40                                  |
| Claimant in Main Phase and partner aged under 18   | 71.70                                  | 72.40                                  |
|  |  |  |
| <b><i>Premiums</i></b>   |  |  |
| <b>Pensioner Premium</b>   |  |  |
| Single and in Assessment Phase   | 73.70                                  | 75.95                                  |
| Single, entitled to work-related activity component  | 45.25                                  | 47.20                                  |
| Single, entitled to support component  | 38.90                                  | 40.20                                  |
| Couple, and in Assessment Phase  | 109.50                                 | 112.80                                 |
| Couple, entitled to work-related activity component  | 81.05                                  | 84.05                                  |
| Couple, entitled to support component  | 74.70                                  | 77.05                                  |
|  |  |  |
| <b>Severe Disability Premium</b>   |  |  |
| Single   | 59.50                                  | 61.10                                  |
| Couple – one qualifies   | 59.50                                  | 61.10                                  |
| Couple – both qualify  | 119.00                                 | 122.20                                 |
|  |  |  |
| <b>Carer Premium</b>   | 33.30                                  | 34.20                                  |
|  |  |  |
| <b>Enhanced Disability Premium</b>   |  |  |
| Single   | 15.15                                  | 15.55                                  |
| Couple   | 21.75                                  | 22.35                                  |
|  |  |  |
| <b><i>Components</i></b>   |  |  |
| Work-related activity component  | 28.45                                  | 28.75                                  |
| Support component  | 34.80                                  | 35.75                                  |

| Employment and Support Allowance rates | April<br>2013<br>£<br>Weekly | April<br>2014<br>£<br>Weekly |
|--|------------------------------|------------------------------|
|  |                              |                              |
| <b>Capital limits</b>                  | £                            | £                            |
| Upper capital limit                    | 16,000                       | 16,000                       |
| Lower capital limit                    | 6,000                        | 6,000                        |

| <b>State Pension Credit</b>                                 | <b>April<br/>2013<br/>£<br/>Weekly</b> | <b>April<br/>2014<br/>£<br/>Weekly</b> |
|---|--|--|
| Standard guarantee credit                                   |  |  |
| Single  | 145.40                                 | 148.35                                 |
| Couple  | 222.05                                 | 226.50                                 |
| Additional amount for severe disability                     |  |  |
| Single  | 59.50                                  | 61.10                                  |
| Couple (one qualifies)                                      | 59.50                                  | 61.10                                  |
| Couple (both qualify)                                       | 119.00                                 | 122.20                                 |
| Amount for claimant and first spouse in polygamous marriage | 222.05                                 | 226.50                                 |
| Additional amount for additional spouse                     | 76.65                                  | 78.15                                  |
| Additional amount for carers                                | 33.30                                  | 34.20                                  |
| Savings Credit  |  |  |
| Threshold - single  | 115.30                                 | 120.35                                 |
| Threshold - couple  | 183.90                                 | 192.00                                 |
| Maximum - single  | 18.06                                  | 16.80                                  |
| Maximum - couple  | 22.89                                  | 20.70                                  |

| <b>Universal Credit</b>   | <b>April<br/>2013<br/>£<br/>Assessment<br/>period</b> | <b>April<br/>2014<br/>£<br/>Assessment<br/>period</b> |
|---|---|---|
| Standard Allowance / Element  |   |   |
| Single claimant aged under 25   | 246.81  | 249.28  |
| Single claimant aged 25 or over   | 311.55  | 314.67  |
|   |   |   |
| Joint claimants both aged under 25  | 387.42  | 391.29  |
| Joint claimants where either is aged 25 or over   | 489.06  | 493.95  |
|   |   |   |
| Child element   |   |   |
| First child   | 272.08  | 274.58  |
| Second/subsequent child   | 226.67  | 229.17  |
|   |   |   |
| Additional amount for disabled child or qualifying young person                                   |   |   |
| Lower rate  | 123.62  | 124.86  |
| Higher rate   | 352.92  | 362.92  |
|   |   |   |
| Limited Capability for Work and Limited Capability for Work<br>and Work-related Activity elements |   |   |
| Limited capability for work   | 123.62  | 124.86  |
| Limited capability for work and work-related activity   | 303.66  | 311.86  |
|   |   |   |
| Non-dependants' housing cost contributions  | 68.00   | 68.68   |

| Other contributory and non-contributory social security rates | April<br>2013<br>£<br>Weekly | April<br>2014<br>£<br>Weekly |
|---|------------------------------|------------------------------|
| <b>Attendance Allowance</b>                                   |                              |                              |
| Higher rate   | 79.15                        | 81.30                        |
| Lower rate  | 53.00                        | 54.45                        |
| <b>Bereavement Benefits</b>                                   |                              |                              |
| Bereavement Payment (lump sum)                                | 2,000                        | 2,000                        |
| Widowed Parent's Allowance                                    | 108.30                       | 111.20                       |
| Bereavement Allowance   |                              |                              |
| Standard rate   | 108.30                       | 111.20                       |
| Age-related rate:   |                              |                              |
| Age 54  | 100.72                       | 103.42                       |
| Age 53  | 93.14                        | 95.63                        |
| Age 52  | 85.56                        | 87.85                        |
| Age 51  | 77.98                        | 80.06                        |
| Age 50  | 70.40                        | 72.28                        |
| Age 49  | 62.81                        | 64.50                        |
| Age 48  | 55.23                        | 56.71                        |
| Age 47  | 47.65                        | 48.93                        |
| Age 46  | 40.07                        | 41.14                        |
| Age 45  | 32.49                        | 33.36                        |
| <b>Carers Allowance</b>                                       |                              |                              |
| Standard rate   | 59.75                        | 61.35                        |
| Dependency increase   | 35.15                        | 36.10                        |
| <b>Disability Living Allowance</b>                            |                              |                              |
| Care component  |                              |                              |
| Higher rate   | 79.15                        | 81.30                        |
| Middle rate   | 53.00                        | 54.45                        |
| Lower rate  | 21.00                        | 21.55                        |
| Mobility component  |                              |                              |
| Higher rate   | 55.25                        | 56.75                        |
| Lower rate  | 21.00                        | 21.55                        |
| <b>Incapacity Benefit</b>                                     |                              |                              |
| Long term Incapacity Benefit                                  |                              |                              |
| Single person   | 101.35                       | 104.10                       |
| Spouse or adult dependant (when appropriate)                  | 58.85                        | 60.45                        |
| Short term Incapacity Benefit (under pension age)             |                              |                              |
| Lower rate  | 76.45                        | 78.50                        |
| Higher rate   | 90.50                        | 92.95                        |
| Spouse or other adult dependant (where appropriate)           | 45.85                        | 47.10                        |

| <b>Other contributory and non-contributory social security rates</b>  | <b>April<br/>2013<br/>£<br/>Weekly</b> | <b>April<br/>2014<br/>£<br/>Weekly</b> |
|---|--|--|
| Short term Incapacity Benefit (over pension age)                      |  |  |
| Lower rate  | 97.25                                  | 99.90                                  |
| Higher rate   | 101.35                                 | 104.10                                 |
| Spouse or other adult dependant (where appropriate)                   | 56.65                                  | 58.20                                  |
| Increase of long term Incapacity Benefit for age                      |  |  |
| Higher rate   | 10.70                                  | 11.00                                  |
| Lower rate  | 6.00                                   | 6.15                                   |
| Invalidity Allowance (transitional) for Incapacity Benefit recipients |  |  |
| Higher rate   | 10.70                                  | 11.00                                  |
| Middle rate   | 6.00                                   | 6.15                                   |
| Lower rate  | 6.00                                   | 6.15                                   |
| <b><i>Industrial Death Benefit</i></b>                                |  |  |
| Widow's Pension   |  |  |
| Higher rate   | 110.15                                 | 113.10                                 |
| Lower rate  | 33.05                                  | 33.93                                  |
| Widower's Pension   | 110.15                                 | 113.10                                 |
| <b><i>Industrial Injuries Disablement Benefit</i></b>                 |  |  |
| Disablement Benefit (100% assessment)                                 | 161.60                                 | 166.00                                 |
| Unemployability supplement  | 99.90                                  | 102.60                                 |
| Reduced earnings allowance (maximum)                                  | 64.64                                  | 66.40                                  |
| <b><i>Maternity Allowance</i></b>                                     |  |  |
| Standard Rate   | 136.78                                 | 138.18                                 |
| Threshold   | 30.00                                  | 30.00                                  |
| <b><i>Personal Independence Payment</i></b>                           |  |  |
| Daily Living Component  |  |  |
| Standard rate   | 53.00                                  | 54.45                                  |
| Enhanced rate   | 79.15                                  | 81.30                                  |
| Mobility Component  |  |  |
| Standard Rate   | 21.00                                  | 21.55                                  |
| Enhanced Rate   | 55.25                                  | 56.75                                  |
| <b><i>Armed Forces Independence Payment</i></b>                       | 134.40                                 | 138.05                                 |
| <b><i>Severe Disablement Allowance</i></b>                            |  |  |
| Basic rate  | 71.80                                  | 73.75                                  |
| Spouse or other adult dependant (where appropriate)                   | 35.35                                  | 36.30                                  |
| Age-related additions   |  |  |
| Higher rate   | 10.70                                  | 11.00                                  |
| Middle rate   | 6.00                                   | 6.15                                   |
| Lower rate  | 6.00                                   | 6.15                                   |

| Other contributory and non-contributory social security rates         | April<br>2013<br>£<br>Weekly | April<br>2014<br>£<br>Weekly |
|---|------------------------------|------------------------------|
| <b>State Retirement Pension</b>                                       |                              |                              |
| Category A or B (Single Person)                                       | 110.15                       | 113.10                       |
| Category B (lower) – spouse or civil partner’s insurance              | 66.00                        | 67.80                        |
| Category C (higher) or Category D - non-contributory                  | 66.00                        | 67.80                        |
| Category C (lower) – non-contributory                                 | 39.45                        | 40.50                        |
| Additional State Pension – rate may vary                              | 2.20%                        | 2.70%                        |
| Increments to:  |                              |                              |
| Basic State Pension   | 2.20%                        | 2.70%                        |
| Additional State Pension  | 2.20%                        | 2.70%                        |
| Graduated Retirement Benefit  | 2.20%                        | 2.70%                        |
| Inheritable lump sum  | 2.20%                        | 2.70%                        |
| Addition at age 80  | 0.25                         | 0.25                         |
| Adult dependency increase for spouse or person looking after children | 63.20                        | 64.90                        |
| Increase in respect of long-term incapacity for age:                  |                              |                              |
| Higher rate   | 20.70                        | 21.25                        |
| Lower rate  | 10.35                        | 10.65                        |
| Invalidity Allowance (Transitional):                                  |                              |                              |
| Higher rate   | 20.70                        | 21.25                        |
| Middle rate   | 13.30                        | 13.70                        |
| Lower rate  | 6.65                         | 6.85                         |
| <b>Statutory Adoption Pay</b>   |                              |                              |
| Earnings threshold  | 109.00                       | 111.00                       |
| Standard Rate   | 136.78                       | 138.18                       |
| <b>Statutory Maternity Pay</b>  |                              |                              |
| Earnings threshold  | 109.00                       | 111.00                       |
| Standard rate   | 136.78                       | 138.18                       |
| <b>Statutory Paternity Pay</b>  |                              |                              |
| Earnings threshold  | 109.00                       | 111.00                       |
| Standard rate   | 136.78                       | 138.18                       |
| <b>Additional Statutory Paternity Pay</b>                             |                              |                              |
| Earnings threshold  | 109.00                       | 111.00                       |
| Standard rate   | 136.78                       | 138.18                       |
| <b>Statutory Sick Pay</b>   |                              |                              |
| Earnings threshold  | 109.00                       | 111.00                       |
| Standard rate   | 86.70                        | 87.55                        |



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

| <b>£ per year (unless stated)</b>                            | <b>2013 - 14</b> | <b>Change</b> | <b>2013 - 14</b> |
|--|------------------|---------------|------------------|
| <b><i>Working Tax Credit</i></b>                             |                  |               |                  |
| Basic Element  | 1,920            | 20            | 1,940            |
| Couple and lone parent element                               | 1,970            | 20            | 1,990            |
| Thirty Hour element  | 790              | 10            | 800              |
| Disabled worker element                                      | 2,855            | 75            | 2,935            |
| Severe disability element                                    | 1,220            | 35            | 1,255            |
| <b><i>Childcare element of Working Tax Credit</i></b>        |                  |               |                  |
| Maximum eligible cost for one child<br>(per week)            | 175              | -             | 175              |
| Maximum eligible cost for two or more children<br>(per week) | 300              | -             | 300              |
| Percentage of eligible costs covered                         | 70%              | -             | 70%              |
| <b><i>Child Tax Credit</i></b>                               |                  |               |                  |
| Family element   | 545              | -             | 545              |
| Child element  | 2,720            | 30            | 2,750            |
| Disabled child element                                       | 3,015            | 85            | 3,100            |
| Severely disabled child element                              | 1,220            | 35            | 1,255            |
| <b><i>Income thresholds and withdrawal rates</i></b>         |                  |               |                  |
| Income threshold   | 6,420            | -             | 6,420            |
| Withdrawal rate (per cent)                                   | 41%              | -             | 41%              |
| Threshold for those entitled to Child Tax Credit only        | 15,910           | 100           | 16,010           |
| Income rise disregard  | 5,000            | -             | 5,000            |
| Income fall disregard  | 2,500            | -             | 2,500            |
| <b><i>Child Benefit (Weekly)</i></b>                         |                  |               |                  |
| Eldest/Only child  | 20.30            | 0.20          | 20.50            |
| Other children   | 13.40            | 0.15          | 13.55            |
| <b><i>Guardian's Allowance (Weekly)</i></b>                  |                  |               |                  |
|  | 15.90            | 0.45          | 16.35            |

**War Pensions Rates**

| <b>War Pensions Scheme Benefits</b>                    | <b>April 2013<br/>£ Weekly</b> | <b>April 2014<br/>£ Weekly</b> |
|--|--------------------------------|--------------------------------|
| <b>War Pensions</b>                                    |                                |                                |
| Disablement Pension (100% rates) officer (£ per annum) | 8,949.00                       | 9,189.00                       |
| Other ranks  | 171.50                         | 176.10                         |
| Age allowances payable from age 65                     |                                |                                |
| 40% - 50%  | 11.50                          | 11.80                          |
| over 50% but not over 70%                              | 17.65                          | 18.15                          |
| over 70% but not over 90%                              | 25.10                          | 25.80                          |
| over 90%   | 35.30                          | 36.30                          |
| Disablement gratuity (one-off payment)                 |                                |                                |
| Specified minor injury (min)                           | 1,093.00                       | 1,123.00                       |
| Specified minor injury (max)                           | 8,154.00                       | 8,374.00                       |
| 1 - 5% gratuity  | 2,726.00                       | 2,800.00                       |
| 6 - 14% gratuity                                       | 6,061.00                       | 6,225.00                       |
| 15 - 19% gratuity                                      | 10,601.00                      | 10,887.00                      |
| <b>Supplementary Allowances</b>                        |                                |                                |
| Unemployability allowance                              |                                |                                |
| Personal   | 105.95                         | 108.80                         |
| Adult dependency increase                              | 58.85                          | 60.45                          |
| Increase for first child                               | 13.70                          | 14.05                          |
| Increase for subsequent children                       | 16.10                          | 16.55                          |
| Invalidity allowance                                   |                                |                                |
| Higher rate  | 21.00                          | 21.55                          |
| Middle rate  | 13.60                          | 14.00                          |
| Lower rate   | 6.80                           | 7.00                           |
| Constant attendance allowance                          |                                |                                |
| Exceptional rate                                       | 129.40                         | 132.80                         |
| Intermediate rate                                      | 97.05                          | 99.60                          |
| Full day rate  | 64.70                          | 66.40                          |
| Part day rate  | 32.35                          | 33.20                          |
| Comforts allowance                                     |                                |                                |
| Higher rate  | 27.80                          | 28.60                          |
| Lower rate   | 13.90                          | 14.30                          |
| Mobility supplement                                    | 61.75                          | 63.40                          |
| <b>War Pensions Scheme Benefits</b>                    |                                |                                |
| Allowance for lowered standard of occupation (maximum) | 64.64                          | 66.40                          |

|  |          |          |
|--|----------|----------|
| Therapeutic earnings limit (annual rate)                                   | 5,174.00 | 5,252.00 |
| Exceptionally severe disablement allowance                                 | 64.70    | 66.40    |
| Severe disablement occupational allowance                                  | 32.35    | 33.20    |
| Clothing allowance (£ per annum)   | 221.00   | 227.00   |
| Education allowance (£ per annum) (max)                                    | 120.00   | 120.00   |
| <b>Widow(er)s Benefits</b>   |          |          |
| Widow(er)s' – other ranks (basic with children) (weekly amount)            | 130.05   | 133.55   |
| Widow(er) – Officer higher rate both wars (basic with children)(per annum) | 6,915.00 | 7,102.00 |
| Childless widow(er)s' u-40 (other ranks) (weekly amount)                   | 31.15    | 31.99    |
| Widow(er) – Officer lower rate both wars (£ per annum)                     | 2,402.00 | 2,467.00 |
| Supplementary 1973 Widows/Widowers Pension Age allowance                   | 86.99    | 89.34    |
| (a) age 65 to 69   | 14.80    | 15.20    |
| (b) age 70 to 79   | 28.50    | 29.25    |
| (c) age 80 and over  | 42.25    | 43.40    |
| Children's allowance   |          |          |
| Increase for first child   | 20.40    | 20.95    |
| Increase for subsequent children   | 22.85    | 23.45    |
| Orphan's pension   |          |          |
| Increase for first child   | 23.30    | 23.95    |
| Increase for subsequent children   | 25.55    | 26.25    |
| Unmarried dependant living as spouse (max)                                 | 127.70   | 131.20   |
| Rent allowance (maximum)   | 49.00    | 50.30    |
| Adult orphan's pension (maximum)   | 99.90    | 102.60   |