Housing Benefit Circular

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

HB A10/2017 (3rd REVISION)

ADJUDICATION AND OPERATIONS CIRCULAR

WHO SHOULD READ	All Housing Benefit staff
ACTION	For information
SUBJECT	Housing Benefit: Uprating 2018-19

Guidance Manual

The information in this circular does affect the content of the HB Guidance Manual and the HB/CTB Overpayments Guide.

HB Guidance Manual: Please annotate this circular number against paragraph A4 4.750, 4.900, A5 Annex A, BW3 Annex A and BP3 Annex A.

HB/CTB Overpayments Guide: Please annotate this circular number against paragraphs 4.260 – 4.264.

Queries

- extra copies of this circular/copies of previous circulars can be found at
 <u>https://www.gov.uk/government/collections/housing-benefit-for-local-authorities-circulars</u>
- about the
 - technical content of this circular, contact housing.benefitenquiries@dwp.gsi.gov.uk
 - distribution of this circular, contact
 <u>housing.correspondenceandpqs@dwp.gsi.gov.uk</u>

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

Housing Benefit: Uprating 2018-19

Introduction

- 1. In her written statement to Parliament on 27 November 2017, the Minister for Family Support, Housing and Child Maintenance announced proposals for the social security benefit rates that will apply from April 2018.
- 2. This circular advises you of the rates so you can take the appropriate action. **Note**: At the time of writing, the Orders or regulations bringing the changes into effect are still subject to the appropriate Parliamentary process.
- 3. Any queries about the information contained in this circular should be emailed to <u>housing.benefitsenquiries@dwp.gsi.gov.uk</u>

Timing

- 4. In line with previous practice, the main 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 2018 uprating will take effect on:
 - Sunday 1 April 2018 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
 - Monday 2 April 2018 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).

Uprating of income-related social security benefits

- 5. The main points are:
 - the basic State Retirement Pension is being uprated by 3.0% in line with the government's 'triple lock' commitment
 - the Standard Minimum Guarantee in Pension Credit is being increased by 2.9%. The Savings Credit maximum is increased by 1.5%
 - 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 claimants in the Support Group, will increase in 2018/19 as the Consumer Prices Index (CPI) was 3.0% in September 2017
- working age benefits (main rates), including main elements of Universal Credit and HB personal allowances, will remain at the 2016/17 rates as they are frozen for 4 years.

Uprating of non-income related social security benefits

6. The higher and middle rate invalidity allowances and age additions payable with Incapacity Benefit (IB) will be increased from April 2018.

Uprating of social security benefits: general

- 7. The following Regulations allow you to take account of these rates on 1 April or 2 April as appropriate:
 - HB 2006 Regulations 42(8) and 79(3)
 - HB (SPC) 2006 Regulations 41(9), 41(10) and 59(3).

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

- 8. 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.
- 9. We are aware that many local authorities' (LAs') 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 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.
- 10. However, given the fact that in recent years some of the components paid in addition to the main rates 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.
- 11. LAs should also take into account that specific Automated Transfers to LA Systems (ATLAS) uprating notifications are issued for all benefits on the Customer Information System except for:
 - Attendance Allowance
 - Disability Living Allowance
 - Personal Independence Payment
 - Armed Forces Independence Payment

- Carer's Allowance
- State Retirement Pension
- Incapacity Benefit
- Severe Disability Allowance
- Bereavement Benefits
- Widow's Benefit
- 12. 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

- 13. Any changes to Working Tax Credit and Child Tax Credit (see Appendix E: Annex 1) will be effective from 6 April 2018 in line with the start of the new tax year.
- 14. ATLAS will notify tax credit information to LAs. All the current and new tax credit rates can be found on <u>GOV.UK</u>

War Pensions

15. The new rates for War Pensions are not yet available and details of the new rates will be issued via a separate circular once the Veterans UK release the figures.

Specific points of interest

Non-dependant deductions in HB

16. The deduction and income bands for 2018/19 are at Appendices A and B.

Rates remaining unchanged

17. The majority of rates within HB will remain unchanged.

Disregards in HB which remain unchanged

- 18. The childcare disregards in HB in line with Working Tax Credit weekly equivalents, remain at:
 - £175.00 for one child
 - £300.00 for two or more children

19. The additional earnings disregard in HB that can be applied to those entitled to Working Tax Credit remains at £17.10. See <u>HB Guidance manual BW2</u> paragraphs BW2.132-2.140.

Deductions for ineligible fuel charges

20. The CPI for fuel and lighting in September 2017 was 5.2% and the government has decided to increase the rates for statutory fuel deductions from HB for 2018/19. The rates for statutory fuel deductions are shown in Appendix A.

One room rate deduction

21. 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 Appendices A and B.

State Pension Credit maximum Savings Credit

22. The amount of the maximum Savings Credit will be £13.40 for a single person and £14.99 for a couple. These figures cannot be used to calculate a likely Savings Credit entitlement from April 2018. Savings Credit is calculated on an individual basis, using the income and capital of that person. In addition, HB (SPC) Regulation 27 states that the Pension Service calculation of income, capital and Savings Credit must be used.

National Insurance contribution rates

23. A full set of rates for 2018/19 can be found on GOV.UK.

Universal Credit

24. Universal Credit is assessed and paid on a monthly basis. Most Universal Credit rates in 2018/19 will remain the same as the 2016/17 rates. The rates can be found in Appendix C, Annex 5.

Establishing eligible rent

25. 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 (SPC) Regulations 2006.

Appendix A

Housing Benefit for people of working age

Housing Benefit rates for people who have not reached the	April 2017	April 2018
qualifying age for State Pension Credit Personal Allowances	£ Weekly	£ Weekly
Single	57.00	F7 00
16 to 24	57.90	57.90
25 or over	73.10	73.10
Any age - entitled to main phase rate Employment and Support Allowance (ESA)	73.10	73.10
Lone parent		
Under 18	57.90	57.90
18 or over	73.10	73.10
Any age - entitled to main phase rate ESA	73.10	73.10
Couple		
Both under 18	87.50	87.50
One or both over 18	114.85	114.85
Any age - entitled to main phase rate ESA	114.85	114.85
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	114.85	114.85
For each additional spouse who is a member of the same	41.75	41.75
household as the claimant	41.75	41.75
Dependent children		
From birth to September following 16 th birthday	66.90	66.90
From September following 16 th birthday to day before 20 th	66.90	66.90
birthday		
Premiums		
Family Premium	17.45	17.45
Family Premium (lone parent rate)	22.20	22.20
	22.20	22.20
Disability Premium		
Single	32.55	33.55
Couple	46.40	47.80
Enhanced Disability Premium Single rate	15.90	16.40
Couple rate	22.85	23.55
Disabled child rate	22.03	25.48
Severe Disability Premium		
Single	62.45	64.30
Couple (one qualifies)	62.45	64.30
Couple (both qualify)	124.90	128.60
Disabled Child Promium	60.00	60.00
Disabled Child Premium Carer Premium	60.90 34.95	62.86 36.00
	34.90	30.00

Housing Benefit rates for people who have not reached the qualifying age for State Pension Credit	April 2017 £ Weekly	April 2018 £ Weekly
Components ESA income related (IR) and ESA (contribution-based)		
Work-related activity component	29.05	29.05
Support component	36.55	37.65
		01100
Deductions		
Non-dependant deductions		
Aged under 25 and on Income Support (IS) or income-based Jobseeker's Allowance (JSA(IB)) or ESA(IR) which does not include an amount for the support component or work-related activity component or UC where the award is calculated on the basis that the non-dependant does not have any earned income	Nil	Nil
Aged 25 or over and on IS or JSA(IB), or aged 18 or over and not in remunerative work	14.80	15.25
In receipt of main phase ESA(IR)	14.80	15.25
In receipt of Pension Credit	Nil	Nil
Aged over 18 or over and in remunerative work		
- gross income: less than £139.00	14.80	15.25
- gross income: £139.00 to £203.99	34.00	35.00
- gross income: £204.00 to £264.99	46.65	48.05
- gross income: £265.00 to £353.99	76.35	78.65
- gross income: £354.00 to £438.99	86.95	89.55
- gross income: £439.00 and above	95.45	98.30
Fuel deductions		
Heating	28.80	30.30
Hot water	3.35	3.50
Lighting	2.30	2.40
Cooking	3.35	3.50
All fuel	37.80	39.70
Fuel deductions one room		
Heating and hot water and/or lighting	17.23	18.10
Cooking	3.35	3.50
<u>v</u>		
Amounts ineligible for meals Three or more meals a day		
Single claimant	27.10	27.90
Each person in family aged 16 or over	27.10	27.90
Each child under 16	13.75	14.15
Less than 2 mode a day		
Less than 3 meals a day	40.05	40.00
Single claimant	18.05	18.60
Each person in the family aged 16 or over	18.05	18.60
Each child under 16	9.10	9.35
Breakfast only - claimant and each member of family	3.35	3.45
Disregards		
Childcare charges	175.00	175.00
Childcare charges (2 or more children)	300.00	300.00

Housing Benefit rates for people who have not reached the qualifying age for State Pension Credit	April 2017 £ Weekly	April 2018 £ Weekly
Income from sub-tenants	20.00	20.00
Permitted earnings - higher	120.00	125.50
Permitted earnings - lower	20.00	20.00
Recovery of Overpayments		
Non-fraudulent overpayments	11.10	11.10
Fraudulent overpayments	18.50	18.50
Direct Earnings Attachment Amount deducted by employer using legislative rates in the tables		
Capital limits		
Upper limit	16,000	16,000
Lower limit	6,000	6,000

Appendix B

April

2018

£

Weekly

Housing Benefit rates for people who have reached the April qualifying age for State Pension Credit 2017 £ Weekly

Housing Benefit for people of State Pension Credit age

	WEEKIY	WEEKIY
Personal Allowances		
Single claimant aged under 65	159.35	163.00
Single claimant aged 65 or over	172.55	176.40
Lone parent aged under 65	159.35	163.00
Lone parent aged 65 or over	172.55	176.40
	172.00	170.40
Couple		
Couple One or both aged 60 or over but both under 65	243.25	248.80
•		
One member or both members aged 65 or over	258.15	263.80
Polygamous Marriages		
If the claimant is a member of a polygamous marriage and no		
members of the marriage have attained the age of 65		
For the claimant and the other party to the marriage	243.25	248.80
For each additional spouse who is a member of the same household	83.90	85.80
as the claimant		
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	258.15	263.80
For each additional spouse who is a member of the same household	85.60	87.40
as the claimant	00.00	07.10
Dependent children		
	66.90	66.90
From birth to September following 16 th birthday		
From September following 16 th birthday to day before 20 th birthday	66.90	66.90
Premiums		
Family Premium	17.45	17.45
Severe Disability Premium		
Single	62.45	64.30
Couple (one qualifies)	62.45	64.30
Couple (both qualify)	124.90	128.60
Enhanced Disability Premium		
Disabled child rate	24.78	25 10
	24.10	25.48
Dischlad Child Promium	60.00	60.00
Disabled Child Premium	60.90	62.86
	04.05	00.00
Carer Premium	34.95	36.00

Housing Benefit rates for people who have reached the qualifying age for State Pension Credit	April 2017 £	April 2018 £
	Weekly	Weekly
Non-dependant deductions		
Aged under 25 and on Income Support (IS) or income-based		
Jobseeker's Allowance (JSA(IB)) or ESA(IR) which does not include	Nil	Nil
an amount for the support component or work-related activity		
component or UC where the award is calculated on the basis that		
the non-dependant does not have any earned income		
Aged 25 or over and on IS or JSA(IB) or aged over 18 or over and not in remunerative work	14.90	15.05
	14.80	15.25
In receipt of main phase ESA(IR)	14.80	15.25
In receipt of State Pension Credit	Nil	Nil
Aged 18 or over and in remunerative work	14.00	15.05
- gross income: less than £139.00	14.80	15.25
- gross income: £139.00 to £203.99	34.00	35.00
- gross income: £204.00 to £264.99	46.65	48.05
- gross income: £265.00 to £353.99	76.35	78.65
- gross income: £354.00 to £438.99	86.95	89.55
- gross income: £439.00 and above	95.45	98.30
Fred de duration -		
Fuel deductions	00.00	00.00
Heating	28.80	30.30
Hot water	3.35	3.50
Lighting	2.30	2.40
Cooking	3.35	3.50
All fuel	37.80	39.70
Fred de de star se se se se		
Fuel deductions for one room	47.00	40.40
Heating, hot water and/or lighting	17.23	18.10
Cooking	3.35	3.50
Amounto incligible for mode		
Amounts ineligible for meals		
Three or more meals a day Single claimant	27.10	27.00
Each person in family aged 16 or over	27.10	27.90 27.90
Each child under 16	13.75	14.15
Less than 3 meals a day	13.75	14.13
Single claimant	18.05	18.60
	18.05	18.60
Each person in family aged 16 or over Each child under 16	9.10	9.35
Breakfast only - claimant and each member of family	3.35	3.45
Disregards		
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	20.00	20.00
Permitted earnings - higher	120.00	125.50
Permitted earnings - lower	20.00	20.00
Papayary of Overnovments		
Recovery of Overpayments	44.40	44.40
Standard Rate (Non-fraud debt)	11.10	11.10

Housing Benefit rates for people who have reached the qualifying age for State Pension Credit	April 2017 £ Weekly	April 2018 £ Weekly
Maximum Rate (Fraud classified debt)	18.50	18.50
Capital limits		
Upper limit – State Pension Credit guarantee credit NOT in payment	16,000	16,000
Upper limit – State Pension Credit guarantee credit in payment	No limit	No limit
Lower limit – above the qualifying age for State Pension Credit	10,000	10,000

Income Support rates	April 2017 £	April 2018 £
	Weekly	~ Weekly
Personal Allowances		
Single		
Under 25	57.90	57.90
Aged 25 or over	73.10	73.10
Lone parent		
Under 18	57.90	57.90
Aged 18 or over	73.10	73.10
Couple		
Both under 18	57.90	57.90
Both under 18 - higher rate (for example, with responsibility for a child)	87.50	87.50
One under 18, one 18 to 24	57.90	57.90
One under 18, one aged 25 or over	73.10	73.10
Both 18 or over	114.85	114.85
Dependent children		
Birth to September following 16 th birthday	66.90	66.90
From September following 16 th birthday to day before 20 th birthday	66.90	66.90
Premiums		
Family Premium	17.45	17.45
Family Premium (lone parent rate)	17.45	17.45
Pensioner Premium (couples only)	128.40	133.95
Disability Premium		
Single	32.55	33.55
Couple	46.40	47.80
Enhanced Disability Premium		
Single	15.90	16.40
Couple	22.85	23.55
Disabled child rate	24.78	25.48
Severe Disability Premium		
Single	62.45	64.30
Couple (one qualifies)	62.45	64.30
Couple (both qualify)	124.90	128.60
Disabled child premium	60.90	62.86
Carer Premium	34.95	36.00
Capital limits		
Upper	16,000	16,000
Lower	6,000	6,000

Jobseeker's Allowance rates	April 2017	April 2018
	£ Weekly	£ Weekly
Contribution-based Jobseeker's Allowance		
Personal Rates		
Under 25	57.90	57.90
Aged 25 or over	73.10	73.10
Income-based Jobseeker's Allowance		
Personal Allowances		
Single		
Under 25	57.90	57.90
Aged 25 or over	73.10	73.10
Lone parent		
Under 18	57.90	57.90
18 or over	73.10	73.10
Couple		
Both under 18	57.90	57.90
Both under 18 – higher rate (for example with responsibility for a child)	87.50	87.50
One under 18, one 18 to 24	57.90	57.90
One under 18, one aged 25 or over	73.10	
Both 18 or over	114.85	114.85
Dependent children		
Birth to September following 16 th birthday	66.90	66.90
From September following 16 th birthday to day before 20 th birthday	66.90	66.90
Premiums		
Family Premium	17.45	17.45
Family Premium (lone parent rate)	17.45	17.45
Pensioner Premium		
Single	86.25	89.90
Couple	128.40	133.95
Disability Premium		
Single	32.55	33.55
Couple	46.40	47.80
Enhanced Disability Premium		
Single	15.90	16.40
Couple	22.85	23.55
Disabled child rate	24.78	25.48
Severe Disability Premium		
Single	62.45	64.30
Couple (one qualifies)	62.45	64.30

Jobseeker's Allowance rates	April 2017 £ Weekly	April 2018 £ Weekly
Couple (both qualify)	124.90	128.60
Disabled child premium	60.90	62.86
Carer Premium	34.95	36.00
Capital limits		
Upper	16,000	16,000
Lower	6,000	6,000

		April
Employment and Support Allowance rates	2017	2018
	£ Weekly	£ Weekly
Personal Allowances		
Single		
Under 25 and in Assessment Phase	57.90	57.90
Aged 25 or over	73.10	73.10
Any age and in Main Phase	73.10	73.10
Lone parent		
Aged under 18 and in Assessment Phase	57.90	57.90
Aged 18 or over	73.10	73.10
Any age and in Main Phase	73.10	73.10
Couple		
Both under 18 and in Assessment Phase	57.90	57.90
Both under 18 with responsibility for a child and in Assessment Phase	87.50	87.50
Both under 18 and in Main Phase	73.10	73.10
Both under 18 with responsibility for a child and in Main Phase	114.85	114.85
One 18 or over and the other while under 18, also satisfies certain		
conditions	114.85	114.85
Both 18 or over	114.85	114.85
Claimant under 25 and in Assessment Phase and partner under 18	57.90	57.90
Claimant 25 or over and in Assessment Phase and partner under 18	73.10	73.10
Claimant in Main Phase and partner under 18	73.10	73.10
Premiums		
Carer Premium	34.95	36.00
Enhanced Disability Premium		
Single	15.90	16.40
Couple	22.85	23.55
Pensioner Premium		
Single and in Assessment Phase	86.25	89.90
Single, entitled to work-related activity component	57.20	60.85
Single, entitled to support component	49.70	52.25
Couple, and in Assessment Phase	128.40	133.95
Couple, entitled to work-related activity component	99.35	104.90
Couple, entitled to support component	91.85	96.30
Severe Disability Premium		
Single	62.45	64.30
Couple (one qualifies)	62.45	64.30
Couple (both qualify)	124.90	128.60
Components		
Work-related activity component	29.05	29.05
Support component	36.55	37.65

Employment and Support Allowance rates	April 2017 £ Weekly	April 2018 £ Weekly
Capital limits		
Upper	16,000	16,000
Lower	6,000	6,000

State Pension Credit Rates	April 2017 £	April 2018 £
	Weekly	Weekly
Standard Guarantee Credit		
Single	159.35	163.00
Couple	243.25	248.80
Additional amount for severe disability		
Single	62.45	64.30
Couple (one qualifies)	62.45	64.30
Couple (both qualify)	124.90	128.60
Polygamous marriages		
Amount for claimant and first spouse	243.25	248.80
Amount for additional spouse	83.90	85.80
Additional amount for Carers (Carer Premium)	34.95	36.00
Savings credit		
Threshold – single	137.35	140.67
Threshold – couple	218.42	223.82
Maximum – single	13.20	13.40
Maximum – couple	14.90	14.99

Universal Credit Rates	April 2017 £ Assessment period	April 2018 £ Assessment period
Standard Allowance / Element	•	
Single		
Under 25	251.77	251.77
25 or over	317.82	317.82
Couple		
Both under 25	395.20	395.20
One or both 25 or over	498.89	498.89
Child element		
First child	277.08	277.08
Second or subsequent child	231.67	231.67
Additional amount for disabled child or qualifying young person		
Lower rate	126.11	126.11
Higher rate	372.30	383.86
Limited capability for work / limited capability for work and work-related activity elements		
Limited capability for work	126.11	126.11
Limited capability for work and work-related activity	318.76	328.32
Non-dependants' housing cost contributions	70.06	72.16
Carer Element	151.89	156.45

Appendix D

Other contributory and non-contributory social security rates	April 2017	April 2018	
	£ Weekly	£ Weekly	
Attendance Allowance			
Higher rate	83.10	85.60	
Lower rate	55.65	57.30	
Bereavement Benefits			
Widowed Parent's Allowance	113.70	117.10	
Bereavement Allowance			
Standard Rate	113.70	117.10	
Age-related rate			
Age 54	105.74	108.90	
Age 53	97.78	100.71	
Age 52	89.92	92.51	
Age 51	81.86	84.31	
Age 50	73.91	76.12	
Age 49	65.95	67.92	
Age 48	57.99	59.72	
Age 47	50.03	51.52	
Age 46	42.07	43.33	
Age 45	34.11	35.13	
Bereavement Support Payment			
Lump sum			
Higher rate	3,500	3,500	
Lower rate	2,500	2,500	
Monthly payments			
Higher rate	350.00	350.00	
Lower rate	100.00	100.00	
Carer's Allowance			
Standard rate	62.70	64.60	
Dependency increase	36.90	38.00	
Disability Living Allowance			
Care component	02 10	95.60	
Higher rate Middle rate	83.10 55.65	85.60 57.30	
Lower rate	22.00	22.65	
Mobility component		F0 75	
Higher rate	58.00	59.75	
Lower rate	22.00	22.65	
Incapacity Benefit			
Long term Incapacity Benefit			
Single	106.40	109.60	

Other contributory and non-contributory social security rates	April 2017 £ Weekly	April 2018 £ Weekly
Spouse or adult dependant (where appropriate)	61.80	63.65
Short term Incapacity Benefit (under pension age)		
Lower rate	80.25	82.65
Higher rate	95.00	97.85
Spouse or adult dependant (where appropriate)	48.15	49.60
Short-term Incapacity Benefit (over pension age)		
Lower rate	102.10	105.15
Higher rate	106.40	109.60
Spouse or adult dependant (where appropriate)	59.50	61.30
Increase of long-term Incapacity Benefit for age Higher rate	11.25	11.60
Lower rate	6.25	6.45
	0.23	0.40
Invalidity Allowance (transitional) for Incapacity Benefit recipients		
Higher rate	11.25	11.60
Middle rate	6.25	6.45
Lower rate	6.25	6.45
Industrial Death Benefit Widow's Pension		
Higher rate	122.30	125.95
Lower rate	36.69	37.79
Widower's pension	122.30	125.95
Inductrial Injurice Dischlement Denefit		
Industrial Injuries Disablement Benefit Disablement Benefit (100% assessment)	169.70	174.80
Unemployability supplement	109.70	108.05
Reduced earnings allowance (maximum)	67.88	69.92
	07.00	00.02
Maternity Allowance		
Standard Rate	140.98	145.18
Threshold	30.00	30.00
Personal Independence Payment		
Daily Living Component		
Standard Rate	55.65	57.30
Enhanced Rate	83.10	85.60
Mobility component		
Standard rate	22.00	22.65
Enhanced rate	58.00	59.75
Severe Disablement Allowance		
Basic rate	75.40	77.65
Spouse or other adult dependant (where appropriate)	37.10	38.20

Other contributory and non-contributory social security rates	April 2017 £ Weekly	April 2018 £ Weekly
Age-related additions		moonly
Higher rate	11.25	11.60
Middle rate	6.25	6.45
Lower rate	6.25	6.45
State Retirement Pension		
Category A or B (Single Person)	122.30	125.95
Category B (lower) - spouse or civil partner's insurance	73.30	75.50
Category C (higher) or Category D non-contributory	73.30	75.50
Additional State Pension - rate may vary	1.00%	3.00%
Increments to:		
Basic State Pension	1.00%	3.00%
Additional State Pension	1.00%	3.00%
Graduated Retirement Benefit	1.00%	3.00%
Inheritable lump sum	1.00%	3.00%
Addition at age 80	0.25	0.25
Adult dependency increase for spouse or person looking after children	66.35	68.35
Increase in respect of long-term incapacity for age:	1.00%	3.00%
Higher rate	21.70	22.35
Lower rate	10.90	11.25
Invalidity Allowance (transitional)		
Higher rate	21.70	22.35
Middle rate	14.00	14.40
Lower rate	7.00	7.20
New State Pension	159.55	164.35
Statutory Adoption Pay		
Earnings threshold	113.00	116.00
Standard rate	140.98	145.18
Statutory Maternity Pay		
Earnings threshold	113.00	116.00
Standard rate	140.98	145.18
Statutory Paternity Pay		
Earnings threshold	113.00	116.00
Standard rate	140.98	145.18
Statutory Shared Parental Pay		
Earnings threshold	113.00	116.00
Standard rate	140.98	145.18 Page 23 o

Other contributory and non-contributory social security rates	April 2017 £ Weekly	April 2018 £ Weekly
Statutory Sick Pay		
Earnings threshold	113.00	116.00
Standard rate	89.35	92.05

Appendix E

Non-social security payments and rates

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

£ per year (unless stated)	2017-2018	Change	2018-2019
Working Tax Credit			
Basic element	1,960	0	1,960
Couple and lone parent element	2,010	0	2,010
Thirty Hour element	810	0	810
Disabled worker element	3,000	90	3,090
Severe disability element	1,290	40	1,330
Childcare element of Working Tax Credit			
Maximum eligible cost of one child (per week)	175	0	175
Maximum eligible cost for two or more children (per week)	300	0	300
Percentage of eligible costs covered	70%	-	70%
Child Tax Credit			
Family element	545	0	545
Child element	2,780	0	2,780
Disabled child element	3,175	100	3,275
Severely disabled child element	1,290	40	1,330
Income thresholds and withdrawal rates			
Income threshold	6,420	0	6,420
Withdrawal rate (per cent %)	41%	0	41%
Threshold for those entitled to Child Tax Credit only	16,105	0	16,105
Income rise disregard	2,500	0	2,500
Income fall disregard	2,500	0	2,500
Child Benefit (weekly)			
Eldest /only child	20.70	0	20.70
Other children	13.70	0	13.70
Guardian's Allowance (weekly)	16.70	0.50	17.20