

**Housing Benefit (Subsidy)
Assurance Process for the
financial year ending March 2024
Module 2: Uprating checklist**



**Department
for Work &
Pensions**

Housing Benefit subsidy

Form: MPF720A

Reporting accountants reporting deadline: 30 November 2024

Queries on this DWP reporting framework instruction should be emailed to
lawelfare.hbassurance@dwp.gov.uk

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Summary guidance

Introduction

This module forms part of the Department for Work and Pensions' (DWP) Housing Benefit Assurance Process (HBAP) approach and applies to all benefits IT software systems.

Appendix 1 contains a checklist of the annual uprating for benefits with effect from:

- Saturday 1 April 2023 for cases to which Regulation 79(3)(a)(i) of the Housing Benefit (HB) Regulations 2006 (for Working Age customers) and Regulation 59(3)(a)(i) of the HB Regulations 2006 (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 3 April 2023 for cases to which Regulation 79(3)(a)(ii) of the HB Regulations 2006 (for Working Age customers) and Regulation 59(3)(a)(ii) of the HB Regulations 2006 (for people who have attained the qualifying age for Pension Credit) applies, when rent is paid on a weekly basis (or multiples of a week).

The information in the checklist is obtained from circulars HB [A1/2023](#) and [A2/2023](#) for the financial year ending (FYE) March 2024.

Timing

You should apply this module before submitting the HBAP Reporting Accountant Assured Final Claims

Objective

The aim of this module is to ensure that:

- the benefit parameters and allowances have been updated to reflect annual uprating
- these parameters and allowances have been applied to the calculation of benefit entitlement and subsidy claimed.

Risks

Not applying annual uprating will result in under or overpayments of benefits and, therefore, under or over-claiming of subsidy.

Detailed guidance

Approach

1. Complete the Appendix 1 checklist, from the parameters and allowances screens on the authority's benefit system. The local Authority (LA) will provide prints of the required screens within the HB benefit system.
2. The up-rating checklist is divided into eight tables:
 - HB for people of Working Age
 - HB for people of State Pension Credit age
 - Jobseeker's Allowance contributory rates
 - Employment and Support Allowance work related activity rates
 - Other contributory and non-contributory social security rates
 - Child Benefit and Guardian's Allowance rates
 - National Insurance contribution rates and allowance
 - War Pensions Scheme benefits
3. You should complete all eight tables.

The purpose of this module

4. The information in the Appendix 1 checklist will enable you to establish that the benefit entitlement calculations for the year are based on the relevant parameters and allowances.
5. HB systems may not contain all the parameters and allowances listed in Appendix A. For example:
 - some benefit systems require a percentage to be input to uplift the base rate held. This method is acceptable provided the LA has satisfied itself as to the accuracy of this method to meet its duty to make proper determinations (see circular HB [A1/2023](#) paragraph eight to 13). You will need to apply the percentage to the base rate. Then agree that figure to the rate listed.
 - some LAs may not include all the benefits/rates. In these cases, the LA enters the rates; or obtains them from the Local Authority Input Document (LAID) when each claim is made by the claimant. Where you identify this, note this on the checklist. There is no need to do any additional work, as the purpose of this module is to establish that the HB system has been uprated for the parameters and allowances held. You will test input and LAID cases in the samples you test; and
 - some LAs do not uprate specific parameters because they do not have any related cases (for example polygamous marriages). The position agreed with DWP is that the LA should either:
 - uprate all benefit parameters or be in a position to demonstrate to the Reporting Accountant that the specific parameter is not required. Where this cannot be demonstrated the facts will need reporting in a HBAP Report.

Advice and support

6. For advice and support contact lawelfare.hbassurance@dwp.gov.uk

7. Similar arrangements will be in place for auditors undertaking certification work for Audit Scotland and the Wales Audit Office.

Appendix 1

8. Appendix 1 is provided below and will be issued separately in a non-PDF format for completion. You should complete all eight tables having read the guidance in paragraphs four and five above.

Appendix 1 – Uprating checklist for the financial year ending March 2023

1. Appendix 1 will be provided separately to Module 2 in a non-PDF format for completion. You should complete all eight tables having read the guidance in Module 2.
2. The uprating checklist is divided into eight tables:
 - HB for people of Working Age
 - HB for people of State Pension Credit age
 - Jobseeker's Allowance contributory rates
 - Employment and Support Allowance work related activity rates
 - Other contributory and non-contributory social security rates
 - Child Benefit and Guardian's Allowance rates
 - National Insurance contribution rates and allowances
 - War Pensions Scheme benefits
3. You should complete all eight tables having read the guidance in Module 2 paragraphs four and five.

Table 1: HB for people of Working Age

HB rates for people who have not reached the qualifying age for State Pension Credit	FYE March 2023 £	FYE March 2024 £	HB system - agreed to FYE March 2024 amount by (report reference / screen number):
Personal allowances:			
Single 16 - 24	61.05	67.20	
Single 25 or over	77.00	84.80	
Any age - entitled to main phase rate Employment Support Allowance (ESA)	77.00	84.80	
Lone parent - under 18	61.05	67.20	
Lone parent - 18 or over	77.00	84.80	
Loan parent any age - entitled to main phase rate ESA	77.00	84.80	
Couple - both under 18	92.20	101.50	
Couple - one or both over 18	121.05	133.30	
Any age - entitled to main phase rate ESA	121.05	133.30	
Polygamous marriages: If the claimant is a member of a polygamous marriage and no member of the marriage have attained pensionable age			
Polygamous marriages: For the claimant and the other party to the marriage	121.05	133.30	
Polygamous marriages: For each additional spouse who is a member of the same household as the claimant	44.05	48.50	
Dependent children:			
From birth to September following 16th birthday	70.80	77.78	
From September following 16th birthday to the day before 20th birthday	70.80	77.78	
Premiums:			
Family premium	17.85	18.53	
Family premium (lone parent rate)	22.20	22.20	
Disability premium:			
Single	36.20	39.85	
Couple	51.60	56.80	

Enhanced disability premium:			
Single rate	17.75	19.55	
Couple rate	25.35	27.90	
Disabled child rate	27.44	30.17	
Severe Disability Premium:			
Single	69.40	76.40	
Couple – one qualifies	69.40	76.40	
Couple – both qualify	138.80	152.80	
Disabled child premium	68.04	74.69	
Carer premium	38.85	42.75	
Components ESA Income Related (IR) and ESA (Contribution based):			
Work related activity component	30.60	33.70	
Support component	40.60	44.70	
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 Universal Credit (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	16.45	18.10	
In receipt of main phase ESA (IR) (any age)	16.45	18.10	
In receipt of Pension Credit	Nil	Nil	
Aged 18 or over and in remunerative work:			
- gross income less than £162.00	16.45	18.10	
- gross income: £162.00 to £235.99	37.80	41.60	
- gross income: £236.00 to £307.99	51.85	57.10	
- gross income: £308.00 to £409.99	84.85	93.40	
- gross income: £410.00 to £510.99	96.60	106.35	
- gross income: £511.00 and above	106.05	116.75	

Fuel deductions:			
Heating	35.25	35.25	
Hot water	4.10	4.10	
Lighting	2.85	2.85	
Cooking	4.10	4.10	
All fuel	46.30	46.30	
Fuel deductions for one room:			
Heating and hot water and / or lighting	21.10	21.10	
Cooking	4.10	4.10	
Amounts ineligible for meals			
Three or more meals a day:			
Single claimant	30.10	33.15	
Each person in family aged 16 or over	30.10	33.15	
Each child under 16	15.25	16.80	
Less than three meals a day:			
Single claimant	20.05	22.10	
Each person in family aged 16 or over	20.05	22.10	
Each child under 16	10.05	11.05	
Breakfast only - claimant and each member of family	3.70	4.05	
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	152.00	167.00	
Permitted Earnings - lower	20.00	20.00	
Recovery of overpayments:			
Non-fraudulent overpayments	11.55	12.75	
Fraudulent overpayments	19.25	21.25	
Capital limit:			
Upper capital	16,000	16,000	
Lower capital limit	6,000	6,000	

Table 2: HB for people of State Pension Credit age

HB rates for people who have reached the qualifying age for State Pension Credit	FYE March 2023 £	FYE March 2024 £	HB system - agreed to FYE March 2024 amount by (report reference / screen number):
Personal allowances:			

Single claimant who has attained pensionable age	197.10	217.00	
Single claimant who has attained pensionable age on or after 1 April 2021	182.60	201.05	
Lone parent who has attained pensionable age	197.10	217.00	
Lone parent who has attained pensionable age on or after 1 April 2021	182.60	201.05	
Couple:			
One member or both members who have attained pensionable age	294.90	324.70	
Both members have attained pensionable age on or after 1 April 2021	278.70	306.85	
Polygamous Marriages			
If the claimant is a member of a polygamous marriage and one or more of the members of the marriage have attained pensionable age before 1 April 2021:			
For the claimant and the other party to the marriage	294.90	324.70	
For each additional spouse who is a member of the same household as the claimant	97.80	107.70	
If the claimant is a member of a polygamous marriage and all of the members of the marriage have attained pensionable age on or after 1 April 2021			
For the claimant and the other party to the marriage	278.70	306.85	
For each additional spouse who is a member of the same household as the claimant	96.10	105.80	
Dependent children:			
From birth to September following 16th birthday	70.80	77.78	
From September following 16th birthday to the day before 20th birthday	70.80	77.78	
Premium:			
Family premium	17.85	18.53	
Severe disability premium:			
Single	69.40	76.40	
Couple - one qualifies	69.40	76.40	

Couple - both qualify	138.80	152.80	
Enhanced disability premium:			
Disabled child	27.44	30.17	
Disabled child premium	68.04	74.69	
Carer premium	38.85	42.75	
Non-dependent 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 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	16.45	18.10	
In receipt of main phase ESA (IR) (any age)	16.45	18.10	
In receipt of State Pension credit	Nil	Nil	
Aged 18 or over and in remunerative work:			
- gross income less than £162.00	16.45	18.10	
- gross income: £162.00 to £235.99	37.80	41.60	
- gross income: £236.00 to £307.99	51.85	57.10	
- gross income: £308.00 to £409.99	84.85	93.40	
- gross income: £410.00 to £510.99	96.60	106.35	
- gross income: £511.00 and above	106.05	116.75	
Fuel deductions:			
Heating	35.25	35.25	
Hot water	4.10	4.10	
Lighting	2.85	2.85	
Cooking	4.10	4.10	
All fuel	46.30	46.30	
Fuel deductions for one room:			
Heating and hot water and / or lighting	21.10	21.10	
Cooking	4.10	4.10	
Amounts ineligible for meals			
Three or more meals a day:			
Single claimant	30.10	33.15	

Each person in family aged 16 or over	30.10	33.15	
Each child under 16	15.25	16.80	
Less than three meals a day:			
Single claimant	20.05	22.10	
Each person in family aged 16 or over	20.05	22.10	
Each child under 16	10.05	11.05	
Breakfast only - claimant and each member of family	3.70	4.05	
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 sub-tenants	20.00	20.00	
Permitted Earnings - higher	152.00	167.00	
Permitted Earnings - lower	20.00	20.00	
Recovery of overpayments:			
Standard rate (non-fraud debt)	11.55	12.75	
Maximum rate (fraud classified debt)	19.25	21.25	
Capital limit:			
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	

Table 3: Jobseeker's Allowance contributory rates

Jobseeker's allowance contributory rates	FYE March 2023 £	FYE March 2024 £	HB system - agreed to FYE March 2024 amount by (report reference / screen number):
Contribution-based jobseeker's allowance			
Personal rates:			
Under 25	61.05	67.20	
Aged 25 or over	77.00	84.80	

Table 4: Employment and Support Allowance work related activity rates

Employment and Support Allowance work related activity rates	FYE March 2023 £	FYE March 2024 £	HB system - agreed to FYE March 2024 amount by (report reference / screen number):
Work-related activity component	30.60	33.70	
Support component	40.60	44.70	
Capital limits:			
Upper capital limit	16,000	16,000	
Lower capital limit	6,000	6,000	

Table 5: Other contributory and non-contributory social security rates

Other contributory and non-contributory social security rates	FYE March 2023 £	FYE March 2024 £	HB system - agreed to March 2024 amount by (report reference / screen number):
Attendance Allowance:			
Higher rate	92.40	101.75	
Lower rate	61.85	68.10	
Bereavement Benefits			
Widowed parent's allowance	126.35	139.10	
Bereavement allowance:			
Standard rate	126.35	139.10	
Carers Allowance:			
Standard rate	69.70	76.75	
Dependency increase	11.35	11.35	
Disability Living Allowance			
Care component:			
Higher rate	92.40	101.75	
Middle rate	61.85	68.10	
Lower rate	24.45	26.90	
Mobility component:			
Higher rate	64.50	71.00	
Lower rate	24.45	26.90	
Incapacity benefit			
Long term Incapacity Benefit:			

Single	118.25	130.20	
Spouse or adult dependant (where appropriate)	68.70	75.65	
Short term incapacity benefit (under pension age):			
Lower rate	89.25	98.25	
Higher rate	105.55	116.20	
Spouse or other adult dependant (where appropriate)	53.50	58.90	
Short term incapacity benefit (over pension age):			
Lower rate	113.45	124.90	
Higher rate	118.25	130.20	
Spouse or other adult dependant (where appropriate)	66.10	72.80	
Increase of long term incapacity benefit for age:			
Higher rate	12.55	13.80	
Lower rate	6.95	7.65	
Invalidity Allowance (transitional) for Incapacity Benefit recipients:			
Higher rate	12.55	13.80	
Middle rate	6.95	7.65	
Lower rate	6.95	7.65	
Industrial Death Benefit			
Widow's Pension:			
Higher rate	141.85	156.20	
Lower rate	42.56	46.86	
Widower's Pension	141.85	156.20	
Industrial injuries disablement benefit:			
Disablement benefit (100% assessment)	188.60	207.60	
Unemployment supplement	116.60	128.40	
Reduced earnings allowance (maximum)	75.44	83.04	
Maternity allowance:			
Standard rate	156.66	172.48	
Threshold	30.00	30.00	

Personal Independence Payment (PIP)			
Daily living component:			
Standard rate	61.85	68.10	
Enhanced rate	92.40	101.75	
Mobility component:			
Standard rate	24.45	26.90	
Enhanced rate	64.50	71.00	
Severe disablement allowance:			
Basic rate	83.75	92.20	
Spouse or other adult dependant (where appropriate)	41.20	45.35	
Age-related addition:			
Higher rate	12.55	13.80	
Middle rate	6.95	7.65	
Lower rate	6.95	7.65	
Old State retirement pension:			
Category A or B (single person)	141.85	156.20	
Category B (lower) - spouse or civil partner's insurance	85.00	93.60	
Invalidity Allowance (Transitional):			
Higher rate	24.15	26.60	
Middle rate	15.50	17.10	
Lower rate	7.75	8.55	
New State Pension:			
New State Pension (full rate)	185.15	203.85	
Statutory adoption pay:			
Earning threshold	123.00	123.00	
Standard rate	156.66	172.48	
Statutory Maternity Pay:			
Earnings threshold	123.00	123.00	
Standard rate	156.66	172.48	
Statutory Paternity Pay:			
Earnings threshold	123.00	123.00	
Standard rate	156.66	172.48	
Statutory shared parental pay:			
Earnings threshold	123.00	123.00	
Standard rate	156.66	172.48	

Statutory Sick Pay:			
Earnings threshold	123.00	123.00	
Standard rate	99.35	109.40	

Table 6: Child Benefit and Guardian's Allowance rates

Child Benefit and Guardian's Allowance rates	FYE March 2023 £	FYE March 2024 £	HB system - agreed to FYE March 2024 amount by (report reference / screen number):
Child Benefit (weekly):			
Eldest / only child	21.80	24.00	
Other children	14.45	15.90	
Guardian's Allowance:			
Weekly allowance	18.55	20.40	

Table 7: National Insurance Contribution rates and allowances

National Insurance Contributions rates and allowances	FYE March 2023 £	FYE March 2024 £	HB system - agreed to FYE March 2024 amount by (report reference / screen number):
Class 1 NICs: employee and employer per week - weekly thresholds:			
Lower Earnings Limit (LEL)	123.00	123.00	
Primary Threshold (PT)	242.00	242.00	
Secondary Threshold (ST)	175.00	175.00	
Upper Earnings Limit (UEL)	967.00	967.00	
Upper Secondary Threshold (UST) for under 21s	967.00	967.00	
Apprentice Upper Secondary Threshold (AUST) for under 25s	967.00	967.00	
Class 1 NICs: employee and employer per month – monthly thresholds:	£	£	
Lower Earnings Limit (LEL)	533.00	533.00	
Primary Threshold (PT)	1,048.00	1,048.00	

Secondary Thresholds (ST)	758.00	758.00			
Upper Earnings Limit (UEL)	4,189.00	4,189.00			
Upper Secondary Threshold (UST) for under 21s	4,189.00	4,189.00			
Apprentice Upper Secondary Threshold (AUST) for under 25s	4,189.00	4,189.00			
Class 1 NICs: employer rates:	FYE March 2023	FYE March 2024	HB system - agreed to FYE March 2024 amount by (report reference / screen number):		
Rate above the Secondary Threshold (ST)	13.80%	13.80%			
Rate below Upper Secondary Threshold (UST)	0.00%	0.00%			
Rate below Apprentice Upper Secondary Threshold (AUPST)	0.00%	0.00%			
Class 1A rate on expenses and benefits	14.53%	13.80%			
Class 1 NICs: employee rates:	From 6 April 2022 to 5 Nov 2022	From 6 Nov 2022 to 5 April 2023	From 6 April 2023 to 5 Jan 2024	From 6 Jan 2024 to 5 April 2024	HB system - agreed to FYE March 2024 amount by (report reference / screen number):
Between Primary Threshold and Upper Earnings Limit	13.25%	12.00%	12.00%	10.00%	
Above Upper Earnings Limit	3.25%	2.00%	2.00%	2.00%	
Married women's reduced rate	7.10%	5.85%	5.85%	3.85%	
Rate for employees deferring National Insurance	3.25%	2.00%	2.00%	2.00%	
Class 2 NICs rates (self-employed):	FYE March 2023 £	FYE March 2024 £	HB system - agreed to FYE March 2024 amount by (report reference / screen number):		
Small Profits Threshold (SPT) – amount per year	6,725	6,725			

Rate per week	3.15	3.45	
Class 3 NI (voluntary):			
Class 3	15.85	17.45	
Class 4 NICs rates (self-employed):			
Lower Profits Limit (LPL)	11,908	12,570.	
Upper Profits Limit (UPL)	50,270	50,270	
Between LPL and UPL	9.73%	9.00%	
Rate above Upper Profits Limit (UPL)	2.73%	2.00%	
Special rates:			
Special Class 2 rate for shared fishermen	3.80	4.10	
Special Class 2 rates for volunteer development	6.15	6.15	
Additional Class 4 rate when deferring National Insurance	2.73%	2.00%	

Table 8: War Pensions Scheme benefits

War Pensions scheme benefits rates	FYE March 2023 £	FYE March 2024 £	HB system - agreed to FYE March 2024 amount by (report reference / screen number):
Armed Forces Independence Payment:			
Armed Forces Independence Payment	156.90	172.75	
Housing Benefit disregards:			
War Disablement Pension	10.00	10.00	
Supplementary pre-1973 War Widow's Pensions	101.49	111.74	