

**Housing Benefit (Subsidy)  
Assurance Process for the  
financial year ending March 2025  
Module 2: Uprating checklist**



**Housing Benefit subsidy**

**Form: MPF720A**

**Reporting accountants reporting deadline: 30 November 2025**

---

Queries on this DWP reporting framework instruction should be emailed to  
[lawelfare.hbassurance@dwp.gov.uk](mailto:lawelfare.hbassurance@dwp.gov.uk)

---

**Contents**

Summary guidance ..... 2

    Introduction .....2

    Timing .....2

    Objective .....2

    Risks .....3

Detailed guidance..... 3

    Approach.....3

    The purpose of this module.....3

    Advice and support .....4

    Appendix 1 .....4

Appendix 1 – Uprating checklist for the financial year ending March 2025 ..... 5

    Table 1: HB for people of Working Age.....6

    Table 2: HB for people of State Pension Credit age ..... 10

    Table 3: Jobseeker's Allowance contributory rates ..... 14

Table 4: Employment and Support Allowance work related activity rates .....	15
Table 5: Other contributory and non-contributory social security rates .....	15
Table 6: Child Benefit and Guardian's Allowance rates .....	19
Table 7: National Insurance Contribution rates and allowances .....	19
Table 8: War Pensions Scheme benefits .....	23

## Summary guidance

### Introduction

This module forms part of the Department for Work and Pensions’ (DWP’s) 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:

- Monday 1 April 2024 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 (Persons who have attained the qualifying age for state pension credit) 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 1 April 2024 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 (Persons who have attained the qualifying age for state pension credit) Regulations 2006 (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).

The information in the checklist is obtained from circulars HB [A8/2023](#) and [A4/2024](#) for the financial years ending (FYE) March 2025.

### 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 [A8/2023](#))

paragraph 8 to 12). 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 able 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](mailto: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 which follows 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 – Updating checklist for the financial year ending March 2025**

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 updating 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**

<b>HB rates for people who have not reached the qualifying age for State Pension Credit</b>	<b>FYE March 2024 £</b>	<b>FYE March 2025 £</b>	<b>HB system - agreed to FYE March 2025 amount by (report reference / screen number):</b>
<b>Personal allowances:</b>			
<b>Single 16 - 24</b>	67.20	71.70	
<b>Single 25 or over</b>	84.80	90.50	
<b>Any age - entitled to main phase rate Employment Support Allowance (ESA)</b>	84.80	90.50	
<b>Lone parent - under 18</b>	67.20	71.70	
<b>Lone parent - 18 or over</b>	84.80	90.50	
<b>Loan parent any age - entitled to main phase rate ESA</b>	84.80	90.50	
<b>Couple - both under 18</b>	101.50	108.30	
<b>Couple - one or both over 18</b>	133.30	142.25	
<b>Any age - entitled to main phase rate ESA</b>	133.30	142.25	
<b>Polygamous marriages: If the claimant is a member of a polygamous marriage and no member of the marriage have attained pensionable age <sup>1</sup></b>			
<b>Polygamous marriages: For the claimant and the other party to the marriage - at least one member is aged not less than 18 or the claimant is entitled to main phase ESA;</b>	133.30	142.25	

<sup>1</sup> [The Housing Benefit Regulations 2006](#)

<b>Polygamous marriages: For the claimant and the other party to the marriage - both members are aged less than 18.</b>	101.50	108.30	
<b>Polygamous marriages: For each additional spouse who is a member of the same household as the claimant</b>	48.50	51.75	
<b>Dependent children:</b>			
<b>From birth to September following 16th birthday</b>	77.78	83.24	
<b>From September following 16th birthday to the day before 20th birthday</b>	77.78	83.24	
<b>Premiums:</b>			
<b>Family premium</b>	18.53	19.15	
<b>Family premium (lone parent rate)</b>	22.20	22.20	
<b>Disability premium:</b>			
<b>Single</b>	39.85	42.50	
<b>Couple</b>	56.80	60.60	
<b>Enhanced disability premium:</b>			
<b>Single rate</b>	19.55	20.85	
<b>Couple rate</b>	27.90	29.75	
<b>Disabled child rate</b>	30.17	32.20	
<b>Severe Disability Premium:</b>			
<b>Single</b>	76.40	81.50	
<b>Couple – one qualifies</b>	76.40	81.50	
<b>Couple – both qualify</b>	152.80	163.00	
<b>Disabled child premium</b>	74.69	80.01	
<b>Carer premium</b>	42.75	45.60	

<b>Components ESA Income Related (IR) and ESA (Contribution based):</b>			
<b>Work related activity component</b>	33.70	35.95	
<b>Support component</b>	44.70	47.70	
<b>Non-dependant deductions:</b>			
<b>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</b>	Nil	Nil	
<b>Aged 25 or over and on IS or JSA (IB) or aged 18 or over and not in remunerative work</b>	18.10	19.30	
<b>In receipt of main phase ESA (IR) (any age)</b>	18.10	19.30	
<b>In receipt of Pension Credit</b>	Nil	Nil	
<b>Aged 18 or over and in remunerative work:</b>			
<b>- gross income less than £176.00</b>	18.10	19.30	
<b>- gross income: £176.00 to £255.99</b>	41.60	44.40	
<b>- gross income: £256.00 to £333.99</b>	57.10	60.95	



<b>- gross income: £334.00 to £444.99</b>	93.40	99.65	
<b>- gross income: £445.00 to £553.99</b>	106.35	113.50	
<b>- gross income: £554.00 and above</b>	116.75	124.55	
<b>Fuel deductions:</b>			
<b>Heating</b>	35.25	35.25	
<b>Hot water</b>	4.10	4.10	
<b>Lighting</b>	2.85	2.85	
<b>Cooking</b>	4.10	4.10	
<b>All fuel</b>	46.30	46.30	
<b>Fuel deductions for one room:</b>			
<b>Heating and hot water and / or lighting</b>	21.10	21.10	
<b>Cooking</b>	4.10	4.10	
<b>Amounts ineligible for meals</b>			
<b>Three or more meals a day:</b>			
<b>Single claimant</b>	33.15	35.35	
<b>Each person in family aged 16 or over</b>	33.15	35.35	
<b>Each child under 16</b>	16.80	17.95	
<b>Less than three meals a day:</b>			
<b>Single claimant</b>	22.10	23.60	
<b>Each person in family aged 16 or over</b>	22.10	23.60	
<b>Each child under 16</b>	11.05	11.80	
<b>Breakfast only - claimant and each member of family</b>	4.05	4.30	
<b>Disregards:</b>			

<b>Childcare charges</b>	175.00	175.00	
<b>Childcare charges (2 or more children)</b>	300.00	300.00	
<b>Additional earnings disregard</b>	17.10	17.10	
<b>Income from subtenants</b>	20.00	20.00	
<b>Permitted Earnings – higher</b>	167.00	183.50	
<b>Permitted Earnings - lower</b>	20.00	20.00	
<b>Recovery of overpayments:</b>			
<b>Non-fraudulent overpayments</b>	12.75	13.65	
<b>Fraudulent overpayments</b>	21.25	22.75	
<b>Capital limit:</b>			
<b>Upper capital</b>	16,000	16,000	
<b>Lower capital limit</b>	6,000	6,000	

**Table 2: HB for people of State Pension Credit age**

<b>HB rates for people who have reached the qualifying age for State Pension Credit</b>	<b>FYE March 2024 £</b>	<b>FYE March 2025 £</b>	<b>HB system - agreed to FYE March 2025 amount by (report reference / screen number):</b>
<b>Personal allowances:</b>			
<b>Single claimant who has attained pensionable age</b>	217.00	235.20	
<b>Single claimant who has attained pensionable age on or after 1 April 2021</b>	201.05	218.15	
<b>Lone parent who has attained pensionable age</b>	217.00	235.20	
<b>Lone parent who has attained pensionable age on or after 1 April 2021</b>	201.05	218.15	
<b>Couple:</b>			

<b>One member or both members who have attained pensionable age</b>	324.70	352.00	
<b>Both members have attained pensionable age on or after 1 April 2021</b>	306.85	332.95	
<b>Polygamous Marriages</b>			
<b>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:</b>			
<b>For the claimant and the other party to the marriage</b>	324.70	352.00	
<b>For each additional spouse who is a member of the same household as the claimant</b>	107.70	116.80	
<b>If the claimant is a member of a polygamous marriage and all the members of the marriage have attained pensionable age on or after 1 April 2021</b>			
<b>For the claimant and the other party to the marriage</b>	306.85	332.95	
<b>For each additional spouse who is a member of the same household as the claimant</b>	105.80	114.80	
<b>Dependent children:</b>			
<b>From birth to September following 16th birthday</b>	77.78	83.24	
<b>From September following 16th birthday to the day before 20th birthday</b>	77.78	83.24	

<b>Premium:</b>			
<b>Family premium</b>	18.53	19.15	
<b>Family (Lone Parent)</b>	22.20	22.20	
<b>Disability</b>			
<b>Single</b>	39.85	42.50	
<b>Couple</b>	56.80	60.60	
<b>Enhanced disability premium</b>			
<b>Single</b>	19.55	20.85	
<b>Disabled child</b>	30.17	32.20	
<b>Couple</b>	27.90	29.75	
<b>Severe disability premium:</b>			
<b>Single</b>	76.40	81.50	
<b>Couple - one qualifies</b>	76.40	81.50	
<b>Couple - both qualify</b>	152.80	163.00	
<b>Disabled child premium</b>	74.69	80.01	
<b>Carer premium</b>	42.75	45.60	
<b>Non-dependent deductions:</b>			
<b>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</b>	Nil	Nil	
<b>Aged 25 or over and on IS or JSA (IB) or aged 18 or over and not in remunerative work</b>	18.10	19.30	
<b>In receipt of main phase ESA (IR) (any age)</b>	18.10	19.30	

<b>In receipt of State Pension credit</b>	Nil	Nil	
<b>Aged 18 or over and in remunerative work:</b>			
<b>- gross income less than £176.00</b>	18.10	19.30	
<b>- gross income: £176.00 to £255.99</b>	41.60	44.40	
<b>- gross income: £256.00 to £333.99</b>	57.10	60.95	
<b>- gross income: £334.00 to £444.99</b>	93.40	99.65	
<b>- gross income: £445.00 to £553.99</b>	106.35	113.50	
<b>- gross income: £554.00 and above</b>	116.75	124.55	
<b>Fuel deductions:</b>			
<b>Heating</b>	35.25	35.25	
<b>Hot water</b>	4.10	4.10	
<b>Lighting</b>	2.85	2.85	
<b>Cooking</b>	4.10	4.10	
<b>All fuel</b>	46.30	46.30	
<b>Fuel deductions for one room:</b>			
<b>Heating and hot water and / or lighting</b>	21.10	21.10	
<b>Cooking</b>	4.10	4.10	
<b>Amounts ineligible for meals</b>			
<b>Three or more meals a day:</b>			
<b>Single claimant</b>	33.15	35.35	
<b>Each person in family aged 16 or over</b>	33.15	35.35	
<b>Each child under 16</b>	16.80	17.95	

<b>Less than three meals a day:</b>			
<b>Single claimant</b>	22.10	23.60	
<b>Each person in family aged 16 or over</b>	22.10	23.60	
<b>Each child under 16</b>	11.05	11.80	
<b>Breakfast only - claimant and each member of family</b>	4.05	4.30	
<b>Disregards:</b>			
<b>Childcare charges</b>	175.00	175.00	
<b>Childcare charges (2 or more children)</b>	300.00	300.00	
<b>Additional earnings disregard</b>	17.10	17.10	
<b>Income from sub-tenants</b>	20.00	20.00	
<b>Permitted Earnings - higher</b>	167.00	183.50	
<b>Permitted Earnings - lower</b>	20.00	20.00	
<b>Recovery of overpayments:</b>			
<b>Standard rate (non-fraud debt)</b>	12.75	13.65	
<b>Maximum rate (fraud classified debt)</b>	21.25	22.75	
<b>Capital limit:</b>			
<b>Upper capital limit - State Pension credit guarantee credit not in payment</b>	16,000	16,000	
<b>Upper capital limit - State Pension credit guarantee credit in payment</b>	No limit	No limit	
<b>Lower capital limit - above qualifying age for State Pension credit</b>	10,000	10,000	

**Table 3: Jobseeker's Allowance contributory rates**

<b>Jobseeker's Allowance contributory rates</b>	<b>FYE March 2024</b>	<b>FYE March 2025 £</b>	<b>HB system - agreed to FYE March 2025 amount</b>
---	-----------------------	-------------------------	--

	£		by (report reference / screen number):
<b>Contribution-based Jobseeker's Allowance</b>			
<b>Personal rates:</b>			
<b>Under 25</b>	67.20	71.70	
<b>Aged 25 or over</b>	84.80	90.50	

**Table 4: Employment and Support Allowance work related activity rates**

Employment and Support Allowance work related activity rates	FYE March 2024 £	FYE March 2025 £	HB system - agreed to FYE March 2025 amount by (report reference / screen number):
Work-related activity component	33.70	35.95	
Support component	44.70	47.70	
<b>Capital limits:</b>			
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 2024 £	FYE March 2025 £	HB system - agreed to March 2025 amount by (report reference / screen number):
<b>Attendance Allowance:</b>			
Higher rate	101.75	108.55	
Lower rate	68.10	72.65	
<b>Bereavement Benefits</b>			
Widowed parent's allowance	139.10	148.40	
Widows Pension standard rate	139.10	148.40	
<b>Carers Allowance:</b>			

<b>Standard rate</b>	76.75	81.90	
<b>Dependency increase</b>	11.35	11.35	
<b>Disability Living Allowance</b>			
<b>Care component:</b>			
<b>Higher rate</b>	101.75	108.55	
<b>Middle rate</b>	68.10	72.65	
<b>Lower rate</b>	26.90	28.70	
<b>Mobility component:</b>			
<b>Higher rate</b>	71.00	75.75	
<b>Lower rate</b>	26.90	28.70	
<b>Incapacity benefit</b>			
<b>Long term Incapacity Benefit:</b>			
<b>Single</b>	130.20	138.90	
<b>Spouse or adult dependant (where appropriate)</b>	75.65	80.70	
<b>Short term incapacity benefit (under pension age):</b>			
<b>Lower rate</b>	98.25	104.85	
<b>Higher rate</b>	116.20	124.00	
<b>Spouse or other adult dependant (where appropriate)</b>	58.90	62.85	
<b>Short term incapacity benefit (over pension age):</b>			
<b>Lower rate</b>	124.90	133.25	
<b>Higher rate</b>	130.20	138.90	
<b>Spouse or other adult dependant (where appropriate)</b>	72.80	77.70	



<b>Increase of long term incapacity benefit for age:</b>			
<b>Higher rate</b>	13.80	14.70	
<b>Lower rate</b>	7.65	8.15	
<b>Invalidity Allowance (transitional) for Incapacity Benefit recipients:</b>			
<b>Higher rate</b>	13.80	14.70	
<b>Middle rate</b>	7.65	8.15	
<b>Lower rate</b>	7.65	8.15	
<b>Industrial Death Benefit</b>			
<b>Widow's Pension:</b>			
<b>Higher rate</b>	156.20	169.50	
<b>Lower rate</b>	46.86	50.85	
<b>Widower's Pension</b>	156.20	169.50	
<b>Industrial injuries disablement benefit:</b>			
<b>Disablement benefit (100% assessment)</b>	207.60	221.50	
<b>Unemployment supplement</b>	128.40	137.00	
<b>Reduced earnings allowance (maximum)</b>	83.04	88.60	
<b>Maternity allowance:</b>			
<b>Standard rate</b>	172.48	184.03	
<b>Threshold</b>	30.00	30.00	
<b>Personal Independence Payment (PIP)</b>			
<b>Daily living component:</b>			

<b>Standard rate</b>	68.10	72.65	
<b>Enhanced rate</b>	101.75	108.55	
<b>Mobility component:</b>			
<b>Standard rate</b>	26.90	28.70	
<b>Enhanced rate</b>	71.00	75.75	
<b>Severe disablement allowance:</b>			
<b>Basic rate</b>	92.20	98.40	
<b>Spouse or other adult dependant (where appropriate)</b>	45.35	48.40	
<b>Age-related addition:</b>			
<b>Higher rate</b>	13.80	14.70	
<b>Middle rate</b>	7.65	8.15	
<b>Lower rate</b>	7.65	8.15	
<b>Old State retirement pension:</b>			
<b>Category A or B (single person)</b>	156.20	169.50	
<b>Category B (lower) - spouse or civil partner's insurance</b>	93.60	101.55	
<b>Invalidity Allowance (Transitional):</b>			
<b>Higher rate</b>	26.60	28.40	
<b>Middle rate</b>	17.10	18.20	
<b>Lower rate</b>	8.55	9.10	
<b>New State Pension:</b>			
<b>New State Pension (full rate)</b>	203.85	221.20	
<b>Statutory adoption pay:</b>			
<b>Earning threshold</b>	123.00	123.00	
<b>Standard rate</b>	172.48	184.03	

<b>Statutory Maternity Pay:</b>			
<b>Earnings threshold</b>	123.00	123.00	
<b>Standard rate</b>	172.48	184.03	
<b>Statutory Paternity Pay:</b>			
<b>Earnings threshold</b>	123.00	123.00	
<b>Standard rate</b>	172.48	184.03	
<b>Statutory shared parental pay:</b>			
<b>Earnings threshold</b>	123.00	123.00	
<b>Standard rate</b>	172.48	184.03	
<b>Statutory Sick Pay:</b>			
<b>Earnings threshold</b>	123.00	123.00	
<b>Standard rate</b>	109.40	116.75	

**Table 6: Child Benefit and Guardian's Allowance rates**

<b>Child Benefit and Guardian's Allowance rates</b>	<b>FYE March 2024 £</b>	<b>FYE March 2025 £</b>	<b>HB system - agreed to FYE March 2025 amount by (report reference / screen number):</b>
<b>Child Benefit (weekly):</b>			
<b>Eldest / only child</b>	24.00	25.60	
<b>Other children</b>	15.90	16.95	
<b>Guardian's Allowance:</b>			
<b>Weekly allowance</b>	20.40	21.75	

**Table 7: National Insurance Contribution rates and allowances**

<b>National Insurance Contributions rates and allowances</b>	<b>FYE March 2024 £</b>	<b>FYE March 2025 £</b>	<b>HB system - agreed to FYE March 2025 amount by (report reference / screen number):</b>
<b>Class 1 NICs: employee and</b>			

<b>employer per week - weekly thresholds:</b>			
<b>Lower Earnings Limit (LEL)</b>	123.00	123.00	
<b>Primary Threshold (PT)</b>	242.00	242.00	
<b>Secondary Threshold (ST)</b>	175.00	175.00	
<b>Upper Earnings Limit (UEL)</b>	967.00	967.00	
<b>Upper Secondary Threshold (UST) for under 21s</b>	967.00	967.00	
<b>Apprentice Upper Secondary Threshold (AUST) for under 25s</b>	967.00	967.00	
<b>Class 1 NICs: employee and employer per month – monthly thresholds:</b>	£	£	
<b>Lower Earnings Limit (LEL)</b>	533.00	533.00	
<b>Primary Threshold (PT)</b>	1,048.00	1,048.00	
<b>Secondary Thresholds (ST)</b>	758.00	758.00	
<b>Upper Earnings Limit (UEL)</b>	4,189.00	4,189.00	
<b>Upper Secondary Threshold (UST) for under 21s</b>	4,189.00	4,189.00	

<b>Apprentice Upper Secondary Threshold (AUST) for under 25s</b>	4,189.00	4,189.00			
<b>Class 1 NICs: employer rates:</b>	<b>FYE March 2024</b>	<b>FYE March 2025</b>	<b>HB system - agreed to FYE March 2025 amount by (report reference / screen number):</b>		
<b>Rate above the Secondary Threshold (ST)</b>	13.80%	13.80%			
<b>Rate below Upper Secondary Threshold (UST)</b>	0.00%	0.00%			
<b>Rate below Apprentice Upper Secondary Threshold (AUPST)</b>	0.00%	0.00%			
<b>Class 1A rate on expenses and benefits</b>	13.80%	13.80%			
<b>Class 1 NICs: employee rates:</b>	<b>From 6 Nov 2022 to 5 April 2023</b>	<b>From 6 April 2023 to 5 Jan 2024</b>	<b>From 6 Jan 2024 to 5 April 2024</b>	<b>FYE March 2025</b>	<b>HB system - agreed to FYE March 2025 amount by (report reference / screen number):</b>
<b>Between Primary Threshold and Upper Earnings Limit</b>	12.00%	12.00%	10.00%	8.00%	
<b>Above Upper Earnings Limit</b>	2.00%	2.00%	2.00%	2.00%	
<b>Married women's reduced rate</b>	5.85%	5.85%	3.85%	1.85%	

<b>Rate for employees deferring National Insurance</b>	2.00%	2.00%	2.00%	2.00%	
<b>Class 2 NICs rates (self-employed):</b>	<b>FYE March 2024</b>	<b>FYE March 2025</b>	<b>HB system - agreed to FYE March 2025 amount by (report reference / screen number):</b>		
<b>Small Profits Threshold (SPT) – amount per year</b>	6,725	6,725			
<b>Rate per week</b>	3.45	3.45			
<b>Class 3 NI (voluntary):</b>					
<b>Class 3</b>	17.45	17.45			
<b>Class 4 NICs rates (self-employed):</b>					
<b>Lower Profits Limit (LPL)</b>	12,570.	12,570			
<b>Upper Profits Limit (UPL)</b>	50,270	50,270			
<b>Between Lower Profits Limit (LPL) &amp; Upper Profits Limit (UPL)</b>	9.00%	6.00%			
<b>Rate above Upper Profits Limit (UPL)</b>	2.00%	2.00%			
<b>Special rates:</b>					
<b>Special Class 2 rate for shared fishermen</b>	4.10	4.10			
<b>Special Class 2 rates for volunteer development</b>	6.15	6.15			

<b>Additional Class 4 rate when deferring National Insurance</b>	2.00%	2.00%	
--	-------	-------	--

**Table 8: War Pensions Scheme benefits**

<b>War Pensions scheme benefits rates</b>	<b>FYE March 2024 £</b>	<b>FYE March 2025 £</b>	<b>HB system - agreed to FYE March 2025 amount by (report reference / screen number):</b>
<b>Armed Forces Independence Payment:</b>			
<b>Armed Forces Independence Payment</b>	172.75	184.30	
<b>Housing Benefit disregards:</b>			
<b>War Disablement Pension</b>	10.00	10.00	
<b>Supplementary pre-1973 War Widow's Pensions</b>	111.74	119.23	