DMG - Volume 14: State pension credit Chapters 83 - 86

Summary of changes from December 2021

October 2026

Chapter 84
Update relates to the new income and capital disregards for (i) the Irish Mother and Baby Institutions Payment Scheme introduced by SI 2026/1063 and (ii) the Church of England Redress Scheme introduced by SI 2026/1072. Chapter annotated to new DMG Memo 04-26

July 2026

Chapter 84
New paragraph added at 84365 on the indefinite capital disregard coming into force on 16.7.26 for payments associated with CA reassessments prompted by the Sayce Review.

April 2026

Chapter 84
DMG Memo 01/26 'The Social Security (Scotland) Act 2018 (Carer's Assistance) (Consequential Modifications) Order 2026'. This memo gives guidance on The Social Security (Scotland) Act 2018 (Carer's Assistance) (Consequential Modifications) Order 2026 which came into force on 15.03.26. Chapter amended to link to memo.

February 2026

Chapter 86
Paragraph 86034 amended to include reference to statutory neonatal care pay.

October 2025

Chapter 85
Amendment to paragraph DMG 85454 -refences to having to purchase an annuity at 75 have been removed (this hasn't been the case since 2011).

August 2025

Chapter 84
DMG Memo 08/25 to be noted against DMG paragraphs 84475, 84476, 84477.

Chapter 85

DMG Memo 08/25 to be noted against DMG paragraph 85370.

July 2025

Chapter 85
Paragraph 85067 amended adding the following benefits to the list:

PIP, armed forces independence payment,

UC, early years assistance given in accordance with section 32 of the Social Security (Scotland) Act 2018,

funeral expense assistance given in accordance with section 34 of the Social Security (Scotland) Act 2018,

maternity allowance under section 35 of the 1992 Act (state maternity allowance for employed or self-employed earner),

any Scottish child payment assistance given in accordance with section 79 of the Social Security (Scotland) Act 2018,
any assistance given in accordance with the Carer's Assistance (Young Carer Grants) (Scotland) Regulations 2019,

short-term assistance given in accordance with regulations made under section 36 of the Social Security (Scotland) Act 2018,

winter heating assistance given in accordance with regulations made under section 30 of the Social Security (Scotland) Act 2018,

disability assistance given in accordance with regulations made under section 31 of the Social Security (Scotland).

April 2025

DMG Memo 06-25: Legacy Benefits and State Pension Credit - The Social Security (Scotland) Act 2018 (Disability Assistance) (Consequential Amendments) Order 2025, added with cross references to the DMG Abbreviations, Statutes & S.I. lists plus DMG chapters 61, 35, Vol 1 Annex A, 02, 04, 03, 04, 53, 23, 41, 44, 78, 20, 28 & 86

February 2024 updates

Chapter 84
Chapters updated to include guidance on the treatment of cost of living additional payments at DMG 84015 & 84016,

August 2023 updates

Chapter 84
Amendment to para. 84475, edited to include references to the new memo

March 2023 updates

Chapter 84
Added virtual assets to the list of capital assets

May 2022 updates

Chapter 84
Crypto assets added to the list of types of capital – para. 84021

December 2021 updates

Chapter 85
Amendment incorporates Memo DMG 24/20 about disregarding UC as income. It only affects paragraph 85280.

September 2022 updates

Chapter 85
Amendment: added para 85306 and the respective heading (including Scottish child payments as a disregarded income for SPC).