

# BENEFIT AND TAX CREDIT RATES

April 2023

## UNIVERSAL CREDIT

Standard allowance	per month	
	Single	Couple
Under 25	£292.11	£458.51
One or both 25 or over	£368.74	£578.82
<b>Elements</b>		
First child (born before 6 April 2017)	£315.00	
First child (born on or after 6 April 2017)/second child/ each subsequent child who qualifies	£269.58	
Disabled child addition lower rate	£146.31	
Disabled child addition higher rate	£456.89	
Limited capability for work (some claimants only)	£146.31	
Limited capability for work and work-related activity	£390.06	
Carer	£185.86	
Childcare costs (one child)	up to £950.92	
Childcare costs (two or more children)	up to £1,630.15 (from July 2023)	
Percentage of actual childcare costs covered	85%	
Housing costs	variable	
<b>Work allowance</b>		
Single or couple with no children	Higher	Lower
Single or couple with one or more children, or one or both has limited capability for work	nil	nil
	£631	£379
<b>Taper</b>		
	55%	
<b>Housing cost contribution</b>		
	£85.73	
<b>Capital limits</b>		
	Lower	Upper
	£6,000	£16,000
Tariff income: £4.35 a month per £250, or part of, between lower and upper limits		

## INCOME SUPPORT AND JOBSEEKER'S ALLOWANCE

Personal allowances	per week	
<b>Single person</b>		
Under 25	£67.20	
25 or over	£84.80	
<b>Lone parent (income support and income-based JSA only)</b>		
Under 18	£67.20	
18 or over	£84.80	
<b>Couple (income support and income-based JSA only)</b>		
Both 18 or over	£133.30	
(Under 18, amount depends on circumstances)		
<b>Premiums (income support and income-based JSA only)</b>		
Carer premium	£42.75	
Severe disability premium (one qualifies)	£76.40	
Severe disability premium (two qualify)	£152.80	
	Single	Couple
Disability premium	£39.85	£56.80
Enhanced disability premium	£19.55	£27.90
Pensioner premiums	£105.60 (JSA only)	£152.80
<b>Capital limits (income support and income-based JSA only)</b>		
	Lower	Upper
Standard	£6,000	£16,000
Care homes	£10,000	£16,000
Tariff income: £1 a week per £250, or part of, between lower and upper limit		

## EMPLOYMENT AND SUPPORT ALLOWANCE

Personal allowances	per week	
	Assessment phase	Main phase
<b>Single person</b>		
Under 25	£67.20	£84.80
25 or over	£84.80	£84.80
<b>Lone parent (income-related only)</b>		
Under 18	£67.20	£84.80
18 or over	£84.80	£84.80
<b>Couple (income-related only)</b>		
Both 18 or over	£133.30	£133.30
(Under 18, amount depends on circumstances)		
<b>Components</b>		
Work-related activity component	–	£33.70
Support component	–	£44.70
<b>Premiums (income-related only)</b>		
Carer	£42.75	£42.75
Severe disability (one qualifies)	£76.40	£76.40
Severe disability (two qualify)	£152.80	£152.80
Enhanced disability (single)	£19.55	£19.55
Enhanced disability (couple)	£27.90	£27.90
Pensioner couple (no component)	£173.55	–
Pensioner couple	–	£139.85
(with work-related activity component)		
Pensioner couple	–	£128.85
(with support component)		
<b>Capital limits (income-related only)</b>		
See income support and jobseeker's allowance		

## PENSION CREDIT

Guarantee credit	per week	
Standard minimum guarantee (single)	£201.05	
Standard minimum guarantee (couple)	£306.85	
Severe disability addition (one qualifies)	£76.40	
Severe disability addition (two qualify)	£152.80	
Carer addition	£42.75	
<b>Child addition</b>		
Standard amount	£61.88	
Standard amount for eldest child born before 6 April 2017	£72.31	
Increase for disabled child	£33.67	
Increase for severely disabled child	£104.86	
<b>Savings credit</b>		
	Single	Couple
Threshold	£174.49	£277.12
Maximum	£15.94	£17.84
<b>Capital disregard</b>		
Standard/care homes	£10,000	
No upper limit		
Deemed income: £1 per £500 above disregard		

## HOUSING BENEFIT

Personal allowances	per week		
<b>Single person</b>			
Under 25	£67.20		
Under 25 (on main phase ESA)	£84.80		
25 or over	£84.80		
<b>Lone parent</b>			
Under 18	£67.20		
Under 18 (on main phase ESA)	£84.80		
18 or over	£84.80		
<b>Couple</b>			
Both under 18	£101.50		
Both under 18 (claimant on main phase ESA)	£133.30		
One or both 18 or over	£133.30		
<b>Dependent children</b>			
Under 20	£77.78		
<b>Pension age (and claimant/partner not on IS, income-based JSA, income-related ESA or UC)</b>			
Single (reached pension age before 1 April 2021)	£217.00		
Single (reached pension age on or after 1 April 2021)	£201.05		
Couple (one or both reached pension age before 1 April 2021)	£324.70		
Couple (both reached pension age on or after 1 April 2021)	£306.85		
<b>Components</b>			
Work-related activity component (some claimants only)	£33.70		
Support component	£44.70		
<b>Premiums</b>			
Family premium (ordinary rate)	£18.53		
Family premium (some lone parents)	£22.20		
Carer premium	£42.75		
Disabled child premium	£74.69		
Severe disability premium (one qualifies)	£76.40		
Severe disability premium (two qualify)	£152.80		
	Single	Child	Couple
Disability premium	£39.85	–	£56.80
Enhanced disability premium	£19.55	£30.17	£27.90
<b>Taper</b>			
	65%		
<b>Capital limits</b>			
	Lower	Upper	
Standard	£6,000	£16,000	
Care home or over pension age	£10,000	£16,000	
Tariff income: £1 per £250 between lower and upper limits; £1 per £500 for those over pension age. No upper limit or tariff income if on pension credit guarantee credit			

## TAX CREDITS

Child tax credit	per day	per year
Family element	£1.49	£545
(only if claim includes child born before 6 April 2017)		
Child element	£8.84	£3,235
Disabled child element – lower rate	£10.67	£3,905
Higher rate for a severely disabled child	£14.98	£5,480
<b>Working tax credit</b>		
Basic element	£6.23	£2,280
Couple/lone parent element	£6.40	£2,340
30-hour element	£2.60	£950
Disabled worker element	£10.07	£3,685
Severe disability element	£4.36	£1,595
Childcare element (one child) weekly maximum		£175
Childcare element (two or more children) weekly maximum		£300
Percentage of eligible weekly childcare costs covered		70%
<b>Thresholds</b>		
Income threshold (WTC only or with CTC)	£7,455	
Income threshold (CTC only)	£18,725	
Taper	41%	
Income increase disregard	£2,500	

## OTHER BENEFITS

Adult disability payment (Scotland only)	per week
<b>Daily living component</b>	
Standard rate	£68.10
Enhanced rate	£101.75
<b>Mobility component</b>	
Standard rate	£26.90
Enhanced rate	£71.00
<b>Attendance allowance</b>	
	per week
Lower rate	£68.10
Higher rate	£101.75
<b>Bereavement support payment</b>	
Higher rate	
Lump sum	£3,500
Monthly amount	£350
Standard rate	
Lump sum	£2,500
Monthly amount	£100
Carer's allowance	£76.75
<b>Child benefit</b>	
Only or eldest child	per week
Other child(ren)	£24.00
Child disability payment (Scotland only)	£15.90
<b>Care component</b>	
Lowest rate	£26.90
Middle rate	£68.10
Highest rate	£101.75
<b>Mobility component</b>	
Lower rate	£26.90
Higher rate	£71.00
<b>Disability living allowance</b>	
<b>Care component</b>	
Lowest rate	£26.90
Middle rate	£68.10
Highest rate	£101.75
<b>Mobility component</b>	
Lower rate	£26.90
Higher rate	£71.00
<b>Guardian's allowance</b>	
	£20.40
<b>Industrial injuries disablement benefit</b>	
All	20% (£41.52) – 100% (£207.60)
<b>Maternity allowance</b>	
Standard rate	£172.48
<b>Personal independence payment</b>	
<b>Daily living component</b>	
Standard rate	£68.10
Enhanced rate	£101.75
<b>Mobility component</b>	
Standard rate	£26.90
Enhanced rate	£71.00
<b>Retirement pensions</b>	
State pension (full rate)	£203.85
Category A	£156.20
Category B (widow(er)/surviving civil partner)	£156.20
Category B (spouse/civil partner)	£93.60
Category D	£93.60
<b>Statutory payments</b>	
Statutory maternity, paternity, adoption, shared parental and parental bereavement pay	£172.48
Statutory sick pay	£109.40
Earnings threshold	£123.00

For more posters and the *Welfare Benefits and Tax Credits Handbook*, visit [cpag.org.uk/shop](http://cpag.org.uk/shop) or email [bookorders@cpag.org.uk](mailto:bookorders@cpag.org.uk)



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