

Housing Benefit Circular

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

HB A13/2015

ADJUDICATION AND OPERATIONS CIRCULAR

WHO SHOULD READ	All Housing Benefit staff
ACTION	For information
SUBJECT	Housing Benefit: Uprating 2016 - 17

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, 4.910, A5 Annex A, BW3 Annex A and BP3 Annex A.

HB/CTB Overpayments Guide: Please annotate this circular number against paragraphs 4.430 – 4.434

Queries

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

para

Housing Benefit: Uprating 2016 - 17

Introduction	1
Timing	4
Uprating of income-related social security benefits	5
Uprating of non income-related social security benefits	6
Uprating of social security benefits – general	7
New State Pension.....	13
Tax Credits.....	14
War Pensions.....	16
Specific points of interest	
Non-dependant deductions	17
Rates remaining unchanged	18
Disregards in Housing Benefit which remain unchanged	19
Deductions for ineligible fuel charges	20
One room rate deduction	21
State Pension Credit maximum Savings Credit	22
National Insurance contribution rates.....	23
Universal Credit	24
Establishing eligible rent	25
Appendices	Pages 9 to 27

	Page
Appendix A - Housing Benefit rates for people of working age	9
Appendix B - Housing Benefit rates for people of State Pension Credit age	12
Appendix C - Other income-related benefits	15
Income Support rates	Annex 1 15
Jobseeker's Allowance rates	Annex 2 16
Employment and Support Allowance rates	Annex 3 18
State Pension Credit rates	Annex 4 20
Universal Credit rates	Annex 5 21
Appendix D - Other contributory and non-contributory social security rates	22
Appendix E - Non-social security payments and rates	25
Working Tax Credit, Child Tax Credit, Child Benefit and Guardian's Allowance rates	Annex 1 25
War Pension Scheme Benefits	Annex 2 26

Housing Benefit: Uprating 2016 - 17

Introduction

1. In his oral statement to Parliament on 26 November 2015, the Minister of State for Pensions announced his proposals for the social security benefit rates that will apply from April 2016.
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 housing.benefitsenquiries@dwp.gsi.gov.uk

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 2016 uprating will take effect on:
 - Monday 4 April 2016 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)
 - Friday 1 April 2016 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.

Uprating of income-related social security benefits

5. The main points are:
 - the basic State Pension is being uprated by 2.9% 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 being reduced so that Pension Credit awards for those receiving Savings Credit will be the same where income is unchanged
 - 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 (ESA) claimants in the Support Group, will remain at the 2015/16 levels as the Consumer Prices Index (CPI) was minus 0.1%

- working age benefits (main rates) including main elements of Universal Credit and HB personal allowances will remain at the 2015/16 rates
- the other income-related benefits, Income Support (IS), income-based Jobseeker's Allowance (JSA(IB)), income-related ESA (ESA (IR)) and the majority of other social security benefits will remain at the current rate without any change.

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 not be increased from April 2016.

Uprating of social security benefits: general

7. The following Regulations allow you to take account of these rates on 1 April or 6 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') Information Technology 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 as 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 Transfer 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.

New State Pension

13. The new State Pension replaces the current State Pension for people who reach State Pension age on or after 6 April 2016. Eligibility will still be determined from a person's National Insurance contribution record. This will apply to men born on or after 6 April 1951 or women born on or after 6 April 1953. More information is available on GOV.UK

Tax Credits

14. Working Tax Credit and Child Tax Credit (see Appendix E: Annex 1) will be effective from 6 April 2016 in line with the start of the new tax year and continue at the same rate as the previous year.
15. ATLAS will notify tax credit information to LAs. All the current tax credit rates can be found on GOV.UK

War Pensions

16. The rates for War Pensions are set out in Appendix E, Annex 2. The War Pensions and allowances for 2016 will remain unchanged, except for an increase to the therapeutic earnings limit (annual rate). Additional information may be obtained from the Service Personnel and Veterans Agency website

Specific points of interest

Non-dependant deductions in HB

17. The deduction and income bands for 2016 -17 are at Appendices A and B.

Rates remaining unchanged

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

Disregards in HB which remain unchanged

19. The majority of disregards within HB will remain unchanged.

Deductions for ineligible fuel charges

20. The CPI for fuel and lighting in September 2015 was minus 0.1% and the government has decided to set the rates for statutory fuel deductions from HB for 2016/17 at the same levels as 2015/16. 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 Appendix A.

State Pension Credit maximum Savings Credit

22. The amount of the maximum Savings Credit will be £13.07 for a single person and £14.75 for a couple. These figures cannot be used to calculate a likely Savings Credit entitlement from April 2016. 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 2016 - 17 can be found on GOV.UK

Universal Credit

24. Universal Credit is assessed and paid on a monthly basis. Universal Credit rates will remain the same as the 2015/16 rates in 2016/17. 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 be 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 qualifying age for State Pension Credit	April 2015 £ Weekly	April 2016 £ Weekly
Personal Allowances		
Single		
16 to 24	57.90	57.90
25 or over	73.10	73.10
Any age – entitled to main phase rate 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 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 birthday	66.90	66.90
Premiums		
Family Premium	17.45	17.45
Family Premium (lone parent rate)	22.20	22.20
Disability Premium		
Single	32.25	32.25
Couple	45.95	45.95
Enhanced Disability Premium		
Single rate	15.75	15.75
Couple rate	22.60	22.60
Disabled child rate	24.43	24.43
Severe Disability Premium		
Single	61.85	61.85
Couple – one qualifies	61.85	61.85
Couple – both qualify	123.70	123.70
Disabled Child Premium	60.06	60.06

Housing Benefit rates for people who have not reached the qualifying age for State Pension Credit	April 2015 £ Weekly	April 2016 £ Weekly
Carer Premium	34.60	34.60
Components ESA(IR) and ESA (contribution based)		
Work-related activity component	29.05	29.05
Support component	36.20	36.20
Deductions		
Non-dependant 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	Nil	Nil
Aged 25 or over and on IS or JSA(IB), or aged 18 or over and not in remunerative work	14.55	14.65
In receipt of main phase ESA(IR)	14.55	14.65
In receipt of Pension Credit	Nil	Nil
Aged over 18 or over and in remunerative work		
- gross income: less than £133.00	14.55	14.65
- gross income: £133.00 to £194.99	33.40	33.65
- gross income: £195.00 to £252.99	45.85	46.20
- gross income: £253.00 to £337.99	75.05	75.60
- gross income: £338.00 to £419.99	85.45	86.10
- gross income: £420.00 and above	93.80	94.50
Fuel deductions		
Heating	28.80	28.80
Hot water	3.35	3.35
Lighting	2.30	2.30
Cooking	3.35	3.35
All fuel	37.80	37.80
Fuel deductions one room		
Heating and hot water and/or lighting	17.23	17.23
Cooking	3.35	3.35
Amounts ineligible for meals		
Three or more meals a day		
Single claimant	26.85	26.85
Each person in family aged 16 or over	26.85	26.85
Each child under 16	13.60	13.60
Less than 3 meals a day		
Single claimant	17.85	17.85
Each person in the family aged 16 or over	17.85	17.85
Each child under 16	9.00	9.00
Breakfast only – claimant and each member of family	3.30	3.30
Disregards		
Childcare charges	175.00	175.00
Childcare charges (2 or more children)	300.00	300.00
Additional earnings	17.10	17.10

Housing Benefit rates for people who have not reached the qualifying age for State Pension Credit	April 2015 £ Weekly	April 2016 £ Weekly
Income from subtenants	20.00	20.00
Permitted earnings – higher from October 2015 to March 2016 # See note below	107.50#	115.50
Permitted earnings – lower	20.00	20.00
Recovery of Overpayments		
Non-fraudulent overpayments	11.10	11.10
Fraudulent overpayments	29.60	29.60
Capital limits		
Upper limit	16,000	16,000
Lower limit	6,000	6,000

The rate for the permitted earnings disregard increased from 1 October 2015 to £107.50. From April 2016, the rate will be linked to the National Living Wage rather than the National Minimum Wage and the amount will increase to £115.50 per week.

Appendix B

Housing Benefit for people of State Pension Credit age

Housing Benefit rates for people who have reached the qualifying age for State Pension Credit	April 2015 £ Weekly	April 2016 £ Weekly
Personal Allowances		
Single claimant aged under 65	151.20	155.60
Single claimant aged 65 or over	166.05	168.70
Lone parent		
Lone parent aged under 65	151.20	155.60
Lone parent aged 65 or over	166.05	168.70
Couple		
One or both aged 60 or over but both under 65	230.85	237.55
One member or both members aged 65 or over	248.30	252.30
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	230.85	237.55
For each additional spouse who is a member of the same household as the claimant	79.65	81.95
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	248.30	252.30
For each additional spouse who is a member of the same household as the claimant	82.25	83.60
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 birthday	66.90	66.90
Premiums		
Family Premium	17.45	17.45
Severe Disability Premium		
Single	61.85	61.85
Couple – one qualifies	61.85	61.85
Couple – both qualify	123.70	123.70
Enhanced Disability Premium		
Disabled child rate	24.43	24.43
Disabled Child Premium	60.06	60.06

Housing Benefit rates for people who have reached the qualifying age for State Pension Credit	April 2015 £ Weekly	April 2016 £ Weekly
Carer Premium	34.60	34.60
Non-dependant 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	Nil	Nil
Aged 25 or over and on IS or JSA(IB) or aged over 18 or over and not in remunerative work	14.55	14.65
In receipt of main phase ESA(IR)	14.55	14.65
In receipt of State Pension Credit	Nil	Nil
Aged 18 or over and in remunerative work		
- gross income: less than £133.00	14.55	14.65
- gross income: £133.00 to £194.99	33.40	33.65
- gross income: £195.00 to £252.99	45.85	46.20
- gross income: £253.00 to £337.99	75.05	75.60
- gross income: £338.00 to £419.99	85.45	86.10
- gross income: more than £420.00	93.80	94.50
Fuel deductions		
Heating	28.80	28.80
Hot water	3.35	3.35
Lighting	2.30	2.30
Cooking	3.35	3.35
All fuel	37.80	37.80
Fuel deductions for one room		
Heating, hot water and/or lighting	17.23	17.23
Cooking	3.35	3.35
Amounts ineligible for meals		
Three or more meals a day		
Single claimant	26.85	26.85
Each person in family aged 16 or over	26.85	26.85
Each child under 16	13.60	13.60
Less than 3 meals a day		
Single claimant	17.85	17.85
Each person in family aged 16 or over	17.85	17.85
Each child under 16	9.00	9.00
Breakfast only - claimant and each member of family	3.30	3.30
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 from October 2015 to March 2016	107.50	115.50
Permitted earnings – lower	20.00	20.00

Housing Benefit rates for people who have reached the qualifying age for State Pension Credit	April 2015 £ Weekly	April 2016 £ Weekly
Recovery of Overpayments		
Non-fraudulent	11.10	11.10
Fraudulent	29.60	29.60
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

Appendix C / Annex 1

Income Support rates	April 2015 £ Weekly	April 2016 £ 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 - 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)	116.00	122.70
Disability Premium		
Single	32.25	32.25
Couple	45.95	45.95
Enhanced Disability Premium		
Single	15.75	15.75
Couple	22.60	22.60
Disabled child rate	24.43	24.43
Severe Disability Premium		
Single	61.85	61.85
Couple – one qualifies	61.85	61.85
Couple – both qualify	123.70	123.70
Disabled child premium	60.06	60.06
Carer Premium	34.60	34.60
Capital limits		
Upper	16,000	16,000
Lower	6,000	6,000

Appendix C / Annex 2

Jobseeker's Allowance rates	April 2015 £ Weekly	April 2016 £ 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 - 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		
Single	78.10	82.50
Couple	116.00	122.70
Disability Premium		
Single	32.25	32.25
Couple	45.95	45.95
Enhanced Disability Premium		
Single	15.75	15.75
Couple	22.60	22.60
Disabled child rate	24.43	24.43
Severe Disability Premium		
Single	61.85	61.85

Jobseeker's Allowance rates	April 2015 £ Weekly	April 2016 £ Weekly
Couple – one qualifies	61.85	61.85
Couple – both qualify	123.70	123.70
Disabled child premium	60.06	60.06
Carer Premium	34.60	34.60
Capital limits		
Upper	16,000	16,000
Lower	6,000	6,000

Appendix C / Annex 3

Employment and Support Allowance rates	April 2015 £ Weekly	April 2016 £ 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	34.60	34.60
Enhanced Disability Premium		
Single	15.75	15.75
Couple	22.60	22.60
Pensioner Premium		
Single and in Assessment Phase	78.10	82.50
Single, entitled to work-related activity component	49.05	53.45
Single, entitled to support component	41.90	46.30
Couple, and in Assessment Phase	116.00	122.70
Couple, entitled to work-related activity component	86.95	93.65
Couple, entitled to support component	79.80	86.50
Severe Disability Premium		
Single	61.85	61.85
Couple – one qualifies	61.85	61.85
Couple – both qualify	123.70	123.70
Components		
Work-related activity component	29.05	29.05
Support component	36.20	36.20

Employment and Support Allowance rates	April 2015 £ Weekly	April 2016 £ Weekly
Capital limits		
Upper	16,000	16,000
Lower	6,000	6,000

Appendix C / Annex 4

State Pension Credit Rates	April 2015 £ Weekly	April 2016 £ Weekly
Standard Guarantee Credit		
Single	151.20	155.60
Couple	230.85	237.55
Additional amount for severe disability		
Single	61.85	61.85
Couple (one qualifies)	61.85	61.85
Couple (both qualify)	123.70	123.70
Polygamous marriages		
Amount for claimant and first spouse	230.85	237.55
Amount for additional spouse	79.65	81.95
Additional amount for Carers (Carer Premium)	34.60	34.60
Savings credit		
Threshold – single	126.50	133.82
Threshold – couple	201.80	212.97
Maximum – single	14.82	13.07
Maximum – couple	17.43	14.75

Appendix C / Annex 5

Universal Credit Rates	April 2015 £ Assessment period	April 2016 £ 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	367.92	367.92
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	315.60	315.60
Non-dependants' housing cost contributions	69.37	69.37
Carer Element	150.39	150.39

Appendix D

Other contributory and non-contributory social security rates	April 2015 £ Weekly	April 2016 £ Weekly
Additional Statutory Paternity Pay		
Earnings threshold	112.00	112.00
Standard rate	139.58	139.58
Attendance Allowance		
Higher rate	82.30	82.30
Lower rate	55.10	55.10
Bereavement Benefits		
Bereavement Payment (lump sum)	2,000	2,000
Widowed Parent's Allowance	112.55	112.55
Bereavement Allowance		
Standard Rate	112.55	112.55
Age-related rate		
Age 54	104.67	104.67
Age 53	96.79	96.79
Age 52	88.91	88.91
Age 51	81.04	81.04
Age 50	73.16	73.16
Age 49	65.28	65.28
Age 48	57.40	57.40
Age 47	49.52	49.52
Age 46	41.64	41.64
Age 45	33.77	33.77
Carers Allowance		
Standard rate	62.10	62.10
Dependency increase	36.55	36.55
Disability Living Allowance		
Care component		
Higher rate	82.30	82.30
Middle rate	55.10	55.10
Lower rate	21.80	21.80
Mobility component		
Higher rate	57.45	57.45
Lower rate	21.80	21.80
Incapacity Benefit		
Long term Incapacity Benefit		
Single	105.35	105.35
Spouse or adult dependant (where appropriate)	61.20	61.20

Other contributory and non-contributory social security rates	April 2015 £ Weekly	April 2016 £ Weekly
Short term Incapacity Benefit (under pension age)		
Lower rate	79.45	79.45
Higher rate	94.05	94.05
Spouse or adult dependant (where appropriate)	47.65	47.65
Short term Incapacity Benefit (over pension age)		
Lower rate	101.10	101.10
Higher rate	105.35	105.35
Spouse or adult dependant (where appropriate)	58.90	58.90
Increase of long term Incapacity Benefit for age		
Higher rate	11.15	11.15
Lower rate	6.20	6.20
Invalidity Allowance (transitional) for Incapacity Benefit recipients		
Higher rate	11.15	11.15
Middle rate	6.20	6.20
Lower rate	6.20	6.20
Industrial Death Benefit		
Widow's Pension		
Higher rate	115.95	119.30
Lower rate	34.79	35.79
Widower's pension		
	115.95	119.30
Industrial Injuries Disablement Benefit		
Disablement Benefit (100% assessment)	168.00	168.00
Unemployability supplement	103.85	103.85
Reduced earnings allowance (maximum)	67.20	67.20
Maternity Allowance		
Standard Rate	139.58	139.58
Threshold	30.00	30.00
Personal Independence Payment		
Daily Living Component		
Standard Rate	55.10	55.10
Enhanced Rate	82.30	82.30
Mobility component		
Standard rate	21.80	21.80
Enhanced rate	57.45	57.45
Severe Disablement Allowance		
Basic rate	74.65	74.65
Spouse or other adult dependant (where appropriate)	36.75	36.75
Age-related additions		
Higher rate	11.15	11.15

Other contributory and non-contributory social security rates	April 2015 £ Weekly	April 2016 £ Weekly
Middle rate	6.20	6.20
Lower rate	6.20	6.20
State Retirement Pension		
Category A or B (Single Person)	115.95	119.30
Category B (lower) – spouse or civil partner’s insurance	69.50	71.50
Category C (higher) or Category D – non-contributory	69.50	71.50
Category C (lower) – non-contributory	41.50	42.70
Additional State Pension – rate may vary		
	1.20%	0.00%
Increments to:		
Basic State Pension	1.20%	0.00%
Additional State Pension	1.20%	0.00%
Graduated Retirement Benefit	1.20%	0.00%
Inheritable lump sum	1.20%	0.00%
Addition at age 80		
Adult dependency increase for spouse or person looking after children	65.70	65.70
Increase in respect of long-term incapacity for age:		
Higher rate	21.50	21.50
Lower rate	10.80	10.80
Invalidity Allowance (transitional)		
Higher rate	21.50	21.50
Middle rate	13.90	13.90
Lower rate	6.95	6.95
New State Pension		155.65
Statutory Adoption Pay		
Earnings threshold	112.00	112.00
Standard rate	139.58	139.58
Statutory Maternity Pay		
Earnings threshold	112.00	112.00
Standard rate	139.58	139.58
Statutory Paternity Pay		
Earnings threshold	112.00	112.00
Standard rate	139.58	139.58
Statutory Shared Parental Pay		
Earnings threshold	112.00	112.00
Standard rate	139.58	139.58
Statutory Sick Pay		
Earnings threshold	112.00	112.00
Standard rate	88.45	88.45

Appendix E / Annex 1

Non-social security payments and rates

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

£ per year (unless stated)	2015 - 2016	Change	2016 - 2017
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	2,970	0	2,970
Severe disability element	1,275	0	1,275
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	3,140	0	3,140
Severely disabled child element	1,275	0	1,275
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	5,000	-2,500	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)	16.55	0	16.55

Appendix E / Annex 2

War Pensions Rates

War Pensions Scheme Benefits	April 2015 £ Weekly	April 2016 £ Weekly
Armed Forces Independence Payment	139.75	139.75
War Pensions		
Disablement Pension (100% rates) officer (£ per annum)	9,298.00	9,298.00
Other ranks	178.20	178.20
Age allowances payable from age 65		
40% - 50%	11.95	11.95
Over 50% but not over 70%	18.35	18.35
Over 70% but not over 90%	26.10	26.10
Over 90%	36.70	36.70
Disablement gratuity (one-off payment)		
Specified minor injury (min)	1,136.00	1,136.00
Specified minor injury (max)	8,474.00	8,474.00
1 – 5% gratuity	2,834.00	2,834.00
6 – 14% gratuity	6,300.00	6,300.00
15 – 19% gratuity	11,018.00	11,018.00
Supplementary Allowances		
<i>Unemployability allowance</i>		
Personal	110.10	110.10
Adult dependency increase	61.20	61.20
Increase for first child	14.20	14.20
Increase for subsequent children	16.75	16.75
Invalidity allowance		
Higher rate	21.80	21.80
Middle rate	14.20	14.20
Lower rate	7.10	7.10
Constant attendance allowance		
Exceptional rate	134.40	134.40
Intermediate rate	100.80	100.80
Full day rate	67.20	67.20
Part day rate	33.60	33.60
Comforts allowance		
Higher rate	28.90	28.90
Lower rate	14.45	14.45
Mobility supplement	64.15	64.15

War Pensions Scheme Benefits	April 2015 £ Weekly	April 2016 £ Weekly
Allowance for lowered standard occupation (maximum)	67.20	67.20
Therapeutic earnings limit (annual rate)	5,408.00	5,590.00
Exceptionally severe disablement allowance	67.20	67.20
Severe disablement occupational allowance	33.60	33.60
Clothing allowance (£ per annum)	230.00	230.00
Education allowance (£ per annum) (max)	120.00	120.00
Widow(er)s benefits		
Widow(er) – other ranks (basic with children) (weekly amount)	135.15	135.15
Widow(er) – Officer higher rate both wars (basic with children) (per annum)	7,187.00	7,187.00
Childless widow(er) under 40 (other ranks)(weekly amount)	32.37	32.37
Widow(er) – officer lower rates both wars (£ per annum)	2,496.00	2,496.00
Supplementary 1973 Widows/Widowers pension	90.41	90.41
Age allowance		
(a) age 65 to 69	15.40	15.40
(b) age 70 to 79	29.60	29.60
(c) age 80 and over	43.90	43.90
Children's allowance		
Increase for first child	21.20	21.20
Increase for subsequent children	23.75	23.75
Orphan's pension		
Increase for first child	24.25	24.25
Increase for subsequent children	26.55	26.55
Unmarried dependant living as spouse (max)	132.80	132.80
Rent allowance (maximum)	50.90	50.90
Adult orphan's pension (maximum)	103.85	103.85