|  |  |  |  |
| --- | --- | --- | --- |
| Attendance allowance | | 2020/21 | 2021/22 |
|  |  | Weekly | Weekly |
| Lower rate |  | 59.70 | 60.00 |
| Higher rate |  | 89.15 | 89.60 |
|  |  |  |  |
| Bereavement benefits | | 2020/21 | 2021/22 |
| Bereavement support payment | | Monthly | Monthly |
| Standard rate |  | 100.00 | 100.00 |
| Higher rate |  | 350.00 | 350.00 |
|  |  |  |  |
| Lump sum |  | One-off | One-off |
| Standard rate |  | 2,500.00 | 2,500.00 |
| Higher rate |  | 3,500.00 | 3,500.00 |
|  |  |  |  |
| Widowed parent's allowance | | Weekly | Weekly |
| Standard rate |  | 121.95 | 122.55 |
| Child dependant | Only / eldest child | 8.00 | 8.00 |
|  | Other children | 11.35 | 11.35 |
|  |  |  |  |
| Carer’s allowance | | 2020/21 | 2021/22 |
|  |  | Weekly | Weekly |
| Standard rate |  | 67.25 | 67.60 |
| Child dependant | Only / eldest child | 8.00 | 8.00 |
|  | Other children | 11.35 | 11.35 |
|  |  | Six-monthly | Six-monthly |
| Supplement (Scotland only) |  | 230.10 | 231.40 |
|  |  |  |  |
| Child benefit and guardian's allowance | | 2020/21 | 2021/22 |
|  | | Weekly | Weekly |
| Child benefit | Only / eldest child | 21.05 | 21.15 |
|  | Other children | 13.95 | 14.00 |
| Guardian’s allowance |  | 17.90 | 18.00 |
|  |  |  |  |
| Child disability payment | | 2020/21 | 2021/22 |
| (Scotland only) |  | Weekly | Weekly |
| Care component | Lowest | N/A | 23.70 |
|  | Middle | N/A | 60.00 |
|  | Highest | N/A | 89.60 |
| Mobility component | Lower | N/A | 23.70 |
|  | Higher | N/A | 62.55 |
|  |  |  |  |
| Disability living allowance | | 2020/21 | 2021/22 |
|  |  | Weekly | Weekly |
| Care component | Lowest | 23.60 | 23.70 |
|  | Middle | 59.70 | 60.00 |
|  | Highest | 89.15 | 89.60 |
| Mobility component | Lower | 23.60 | 23.70 |
|  | Higher | 62.25 | 62.55 |
|  |  |  |  |
| Employment and support allowance | | 2020/21 | 2021/22 |
| Personal allowances |  | Weekly | Weekly |
| Single | Under 25 | 58.90 | 59.20 |
|  | 25 or over / entitled to main phase ESA | 74.35 | 74.70 |
| Lone parent | Under 18 | 58.90 | 59.20 |
|  | 18 or over | 74.35 | 74.70 |
| Couple | Both under 18 | 58.90 | 59.20 |
|  | Both under 18 with child | 89.00 | 89.45 |
|  | Both under 18 (main phase) | 74.35 | 74.70 |
|  | Both under 18 (main phase) with child | 116.80 | 117.40 |
|  | One 18 or over, one under 18 (certain conditions apply) | 116.80 | 117.40 |
|  | Both over 18 | 116.80 | 117.40 |
|  | Claimant under 25, partner under 18 | 58.90 | 59.20 |
|  | Claimant 25 or over, partner under 18 | 74.35 | 74.70 |
|  | Claimant (main phase), partner under 18 | 74.35 | 74.70 |
| Components |  |  |  |
| Work-related activity component |  | 29.55 | 29.70 |
| Support component |  | 39.20 | 39.40 |
| Premiums |  |  |  |
| Carer |  | 37.50 | 37.70 |
| Enhanced disability | Single person / lone parent | 17.10 | 17.20 |
|  | Couple | 24.50 | 24.60 |
| Severe disability | One qualifies | 66.95 | 67.30 |
|  | Two qualify | 133.90 | 134.60 |
| Pensioner | Couple (reduced where claimant entitled to ESA component) | 148.40 | 152.90 |
|  |  |  |  |
| Housing benefit | | 2020/21 | 2021/22 |
| Personal allowances |  | Weekly | Weekly |
| Single | Under 25 | 58.90 | 59.20 |
|  | 25 or over / entitled to main phase ESA | 74.35 | 74.70 |
|  | Of pension age before 1 April 2021 | 187.75 | 191.15 |
|  | Of pension age on or after 1 April 2021 | N/a | 177.10 |
| Lone parent | Under 18 | 58.90 | 59.20 |
|  | 18 or over - entitled to main phase ESA | 74.35 | 74.70 |
|  | Of pension age | 187.75 | 191.15 |
| Couple | Couple both under 18 | 89.00 | 89.45 |
|  | Couple one or both 18 or over / claimant entitled to main phase ESA | 116.80 | 117.40 |
|  | Couple one or both of pension age before 1 April 2021 | 280.85 | 286.05 |
|  | Couple both of pension age on or after 1 April 2021 | N/a | 270.30 |
| Premiums |  |  |  |
| Carer |  | 37.50 | 37.70 |
| Disability | Single | 34.95 | 35.10 |
|  | Couple | 49.80 | 50.05 |
| Enhanced disability | Single  person / lone parent | 17.10 | 17.20 |
|  | Couple | 24.50 | 24.60 |
| Severe disability | One qualifies | 66.95 | 67.30 |
|  | Two qualify | 133.90 | 134.60 |
| Components |  |  |  |
| Work-related activity component |  | 29.55 | 29.70 |
| Support component |  | 39.20 | 39.40 |
| Children |  |  |  |
| Personal allowance |  | 68.27 | 68.60 |
| Family | Ordinary rate | 17.60 | 17.65 |
|  | Lone parent rate | 22.20 | 22.20 |
| Disabled child premium |  | 65.52 | 65.94 |
| Enhanced disability premium |  | 26.60 | 26.67 |
|  |  |  |  |
| Incapacity benefit | | 2020/21 | 2021/22 |
|  |  | Weekly | Weekly |
| Long term |  | 114.15 | 114.70 |
| Age addition | Higher rate | 12.10 | 12.15 |
|  | Lower rate | 6.70 | 6.75 |
| Adult dependant |  | 66.30 | 66.65 |
| Child dependant | Only / eldest child | 8.00 | 8.00 |
|  | Other children | 11.35 | 11.35 |
|  |  |  |  |
| Income support | | 2020/21 | 2021/22 |
| Personal allowances |  | Weekly | Weekly |
| Single | Under 25 | 58.90 | 59.20 |
|  | 25 or over | 74.35 | 74.70 |
| Lone parent | Under 18 | 58.90 | 59.20 |
|  | 18 or over | 74.35 | 74.70 |
| Couple | Both under 18 | 58.90 | 59.20 |
|  | Both under 18 - higher rate | 89.00 | 89.45 |
|  | One under 18, one under 25 | 58.90 | 59.20 |
|  | One under 18, one 25 or over | 74.35 | 74.70 |
|  | Both 18 or over | 116.80 | 117.40 |
| Premiums |  |  |  |
| Carer |  | 37.50 | 37.70 |
| Disability | Single | 34.95 | 35.10 |
|  | Couple | 49.80 | 50.05 |
| Enhanced disability | Single  person / lone parent | 17.10 | 17.20 |
|  | Couple | 24.50 | 24.60 |
| Severe disability | One qualifies | 66.95 | 67.30 |
|  | Two qualify | 133.90 | 134.60 |
| Pensioner | Couple | 148.40 | 152.90 |
| Children |  |  |  |
| (Pre 4 April 2004 claims with no child tax credit) | |  |  |
| Personal allowance |  | 68.27 | 68.60 |
| Family premium |  | 17.60 | 17.65 |
| Disabled child premium |  | 65.52 | 65.94 |
| Enhanced disability premium |  | 26.60 | 26.67 |
|  |  |  |  |
| Industrial injuries benefits | | 2020/21 | 2021/22 |
|  |  | Weekly | Weekly |
| Industrial injuries disablement benefit |  | 36.40 to 182.00 | 36.58 to 182.90 |
| Constant attendance allowance |  | 36.40 to 145.60 | 36.60 to 146.40 |
| Exceptionally severe disablement allowance |  | 72.80 | 73.20 |
| Reduced earnings allowance |  | up to 72.80 | up to 73.16 |
| Retirement allowance |  | up to 18.20 | up to 18.29 |
|  |  |  |  |
| Jobseeker’s allowance | | 2020/21 | 2021/22 |
| Personal allowances |  | Weekly | Weekly |
| Single | Under 25 | 58.90 | 59.20 |
|  | 25 or over | 74.35 | 74.70 |
| Lone parent | Under 18 | 58.90 | 59.20 |
|  | 18 or over | 74.35 | 74.40 |
| Couple | Both under 18 | 58.90 | 59.20 |
|  | Both under 18 - higher rate | 89.00 | 89.45 |
|  | One under 18, one under 25 | 58.90 | 59.20 |
|  | One under 18, one 25 and over | 74.35 | 74.70 |
|  | Both 18 or over | 116.80 | 117.40 |
| Premiums |  |  |  |
| Carer |  | 37.50 | 37.70 |
| Disability | Single | 34.95 | 35.10 |
|  | Couple | 49.80 | 50.05 |
| Enhanced disability | Single  person / lone parent | 17.10 | 17.20 |
|  | Couple | 24.50 | 24.60 |
| Severe disability | One qualifies | 66.95 | 67.30 |
|  | Two qualify | 133.90 | 134.60 |
| Pensioner | Couple | 148.40 | 152.90 |
| Children |  |  |  |
| (Pre 4 April 2004 claims with no child tax credit) | |  |  |
| Personal allowance |  | 68.27 | 68.60 |
| Family premium |  | 17.60 | 17.65 |
| Disabled child premium |  | 65.52 | 65.94 |
| Enhanced disability premium |  | 26.60 | 26.67 |
|  |  |  |  |
| Maternity allowance | | 2020/21 | 2021/22 |
|  |  | Weekly | Weekly |
| Standard rate |  | 151.20 | 151.97 |
|  |  |  |  |
| Pension credit | | 2020/21 | 2021/22 |
| Minimum guarantee |  | Weekly | Weekly |
| Single |  | 173.75 | 177.10 |
| Couple |  | 265.20 | 270.30 |
| Severe disability | One qualifies | 66.95 | 67.30 |
|  | Two qualify | 133.90 | 134.60 |
| Carer |  | 37.50 | 37.70 |
| Children | Only / eldest child born before 6 April 2017 | 64.82 | 65.10 |
|  | Other children | 54.32 | 54.60 |
| Disabled child | Lower rate | 29.52 | 29.66 |
|  | Higher rate | 92.12 | 92.54 |
| Savings credit |  |  |  |
| Threshold | Single | 150.47 | 153.70 |
|  | Couple | 239.17 | 244.12 |
| Maximum | Single | 13.97 | 14.04 |
|  | Couple | 15.62 | 15.71 |
|  |  |  |  |
| Personal independence payment | | 2020/21 | 2021/22 |
|  |  | Weekly | Weekly |
| Daily living | Standard rate | 59.70 | 60.00 |
|  | Enhanced rate | 89.15 | 89.60 |
| Mobility | Standard rate | 23.60 | 23.70 |
|  | Enhanced rate | 62.25 | 62.55 |
|  |  |  |  |
| Scottish child payment | | 2020/21 | 2021/22 |
|  |  | Weekly | Weekly |
| Standard rate |  | 10.00 | 10.00 |
|  |  |  |  |
| Severe disablement allowance | | 2020/21 | 2021/22 |
|  |  | Weekly | Weekly |
| Standard rate |  | 80.85 | 81.25 |
| Age addition | Higher rate | 12.10 | 12.15 |
|  | Middle / lower rate | 6.70 | 6.75 |
| Adult dependant |  | 39.75 | 39.95 |
| Child dependant | Only / eldest child | 8.00 | 8.00 |
|  | Other children | 11.35 | 11.35 |
|  |  |  |  |
| State pension | | 2020/21 | 2021/22 |
|  |  | Weekly | Weekly |
| New state pension |  | 175.20 | 179.60 |
| Retirement pension | Category A | 134.25 | 137.60 |
|  | Category B late spouse’s or civil partner’s NI | 134.25 | 137.60 |
|  | Category B spouse’s or civil partner’s NI | 80.45 | 82.45 |
|  | Category D non-contributory, aged 80 or over | 80.45 | 82.45 |
|  |  |  |  |
|  | Age addition, aged 80 or over | 0.25 | 0.25 |
|  | Child dependant, with Category A and B - only / eldest child | 8.00 | 8.00 |
|  | Other children | 11.35 | 11.35 |
|  |  |  |  |
| Statutory payments | | 2020/21 | 2021/22 |
|  |  | Weekly | Weekly |
| Statutory adoption pay |  | 151.20 | 151.97 |
| Statutory maternity pay |  | 151.20 | 151.97 |
| Statutory parental bereavement pay |  | 151.20 | 151.97 |
| Statutory paternity pay |  | 151.20 | 151.97 |
| Statutory shared parental pay |  | 151.20 | 151.97 |
| Statutory sick pay |  | 95.85 | 96.35 |
|  |  |  |  |
| Tax credits | | 2020/21 | 2021/22 |
| Working tax credit |  | Annual | Annual |
| NB - in Budget 2021, the government announced that the 'uplift' to the basic element paid in 2020/2021 is to be replaced with a one-off payment of £500 in 2021/2022 | | | |  |  |  |
| Basic element |  | 3,040.00 | 2,005.00 |  |  |  |
| Couple/lone parent |  | 2,045.00 | 2,060.00 |  |  |  |
| 30 hours |  | 825.00 | 830.00 |  |  |  |
| Disabled worker |  | 3,220.00 | 3,240.00 |  |  |  |
| Severe disability |  | 1,390.00 | 1,400.00 |  |  |  |
|  |  |  |  |  |  |  |
|  |  | Weekly | Weekly |  |  |  |
| Childcare | 70 per cent of costs per week for one child up to a limit of total costs of | 175.00 | 175.00 |  |  |  |
|  | 70 per cent of costs per week for two or more children up to a limit of total costs of | 300.00 | 300.00 |  |  |  |
|  |  |  |  |  |  |  |
| Child tax credit |  | Annual | Annual |  |  |  |
| Family |  | 545.00 | 545.00 |  |  |  |
| Child |  | 2,830.00 | 2,845.00 |  |  |  |
| Disabled child |  | 3,415.00 | 3,435.00 |  |  |  |
| Severely disabled child |  | 4,800.00 | 4,825.00 |  |  |  |
|  |  |  |  |  |  |  |
| Thresholds |  | Annual | Annual |  |  |  |
| Working tax credit |  | 6,530.00 | 6,565.00 |  |  |  |
| Child tax credit only |  | 16,385.00 | 16,480.00 |  |  |  |
|  |  |  |  |  |  |  |
| Universal Credit | | 2020/21 | 2021/22 |  |  |  |
| Standard allowances |  | Monthly | Monthly |  |  |  |
| NB - in Budget 2021, the government announced that the £20 a week 'uplift' paid in 2020/2021 is to continue until the end of September 2021 | | | |  |  |  |
| Single | Under 25 (to September 2021) | 342.72 | 344.00 |  |  |  |
|  | Under 25 (from October 2021) |  | 257.33 |  |  |  |
|  | 25 or over (to September 2021) | 409.89 | 411.51 |  |  |  |
|  | 25 or over (from October 2021) |  | 324.84 |  |  |  |
| Couple | Both under 25 (to September 2021) | 488.59 | 490.60 |  |  |  |
|  | Both under 25 (from October 2021) |  | 403.93 |  |  |  |
|  | One or both 25 or over (to September 2021) | 594.04 | 596.58 |  |  |  |
|  | One or both 25 or over (from October 2021) |  | 509.91 |  |  |  |
| Elements |  |  |  |  |  |  |
| Only / eldest child | Born before 6 April 2017 | 281.25 | 282.50 |  |  |  |
| Other children |  | 235.83 | 237.08 |  |  |  |
| Disabled child | Lower rate | 128.25 | 128.89 |  |  |  |
|  | Higher rate | 400.29 | 402.41 |  |  |  |
| Limited capability for work |  | 128.25 | 128.89 |  |  |  |
| Limited capability for work and work-related activity |  | 341.92 | 343.63 |  |  |  |
| Carer |  | 162.92 | 163.73 |  |  |  |
| Childcare costs | Up to 85 per cent of costs with an upper limit per month for one child of | 646.35 | 646.35 |  |  |  |
|  | and an upper limit per month for two or more children of | 1,108.04 | 1,108.04 |  |  |  |
| Work allowances |  |  |  |  |  |  |
| Higher work allowance |  | 512.00 | 515.00 |  |  |  |
| Lower work allowance |  | 292.00 | 293.00 |  |  |  |