

Appendix: Benefit and Tax Credit Rates

The following information indicates various benefits and tax credit rates for the tax year. Whilst, there are many more benefits and rates, only the relevant rates, previously referred to in this guide, are included.

The information, whilst in the public domain, has been sourced from the Citizens Advice Bureau and Child Poverty Action Group Poster “Benefit and Tax Credit Rates”. The details are reproduced as they are printed are on the poster.

For an explanation of any rate or threshold, please refer to the relevant organisation, to which it applies.

Please note that every application for benefits is personal and that the amounts below are only guideline, and not guaranteed for anybody.

This section last revised 10th October 2006

April 2008

Income Support and Jobseeker's Allowance (income based)

per week

Premiums

Carer premium	£27.15
Severe disability premium (one qualifies)	£50.35
Severe disability premium (two qualify)	£100.70

Single Couple

Disability premium	£25.85	£36.85
Enhanced disability premium	£12.60	£18.15

Children

Disabled child premium	£48.72
Enhanced disability premium (child)	£19.60

Earnings disregards

Single person	£5.00
Couple	£10.00
Higher amount	£20.00

Capital limits

Lower Upper

Standard	£6,000.00	£16,000.00
Care homes	£10,000.00	£16,000.00

Tariff income £1 per £250 between lower and upper limit

Tax Credits

Child tax credit	daily rate	per year
Disability element	£6.96	£2,540.00
Severe disability element	£2.80	£1,020.00

Working tax credit		
Basic element	£4.94	£1,800.00
30 hour element	£2.02	£735.00
Disability element	£6.59	£2,405.00
Severe disability element	£2.80	£1,020.00
50 plus element (working 16 – 29 hours)	£3.39	£1,235.00
50 plus element (working 30 hours or more)	£5.05	£1,840.00

Thresholds	
First income threshold	£6,420.00
First threshold (entitled to CTC only)	£15,575.00
First taper	39.00%
Second income threshold	minimum £50,000.00
Second taper	6.67%
Income disregard	£25,000.00

Other Benefits

Attendance allowance	per week
Higher rate	£67.00
Lower rate	£44.85

Disability Living Allowance

Care component

Higher rate	£67.00
Middle rate	£44.85
Lower rate	£17.75

Mobility component

Higher rate	£46.75
Lower rate	£17.75

Incapacity Benefit

Short Term Lower Rate

Claimant under Pension Age	£63.75
Adult Dependant	£39.40

Short Term Higher Rate

Claimant under Pension Age	£75.40
Adult Dependant	£39.40

Long Term Rate

Claimant	£84.50
Adult Dependant	£50.55
Age addition under 35	£17.75
Age addition 35 – 44	£8.90
Permitted Work Higher Limit	£88.50

Permitted Work Lower Limit	£20.00
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Statutory Sick Pay

Standard Rate	£75.40
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Earnings Threshold	£90.00
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