# Proposed benefit and pension rates 2027/2028

| weekly rates unless otherwise stated | RATES 2026/27 | RATES 2027/28 |
|---|---|---|
| **ATTENDANCE ALLOWANCE** | | |
| higher rate | 114.60 | 118.60 |
| lower rate | 76.70 | 79.40 |
| **BENEFIT CAP** | | |
| Annual level of Benefit Cap (Greater London) | | |
| Couples (with or without children) or single claimants with a child of qualifying age | 25323.00 | 25323.00 |
| Single adult households without children | 16967.00 | 16967.00 |
| Annual level of Benefit Cap (Rest of Great Britain) | | |
| Couples (with or without children) or single claimants with a child of qualifying age | 22020.00 | 22020.00 |
| Single adult households without children | 14753.00 | 14753.00 |
| Monthly equivalent (Greater London) | | |
| Couples (with or without children) or single claimants with a child of qualifying age | 2110.25 | 2110.25 |
| Single adult households without children | 1413.92 | 1413.92 |
| Monthly equivalent (Rest of Great Britain) | | |
| Couples (with or without children) or single claimants with a child of qualifying age | 1835.00 | 1835.00 |
| Single adult households without children | 1229.42 | 1229.42 |
| Weekly equivalent (Greater London) | | |
| Couples (with or without children) or single claimants with a child of qualifying age | 486.98 | 486.98 |
| Single adult households without children | 326.29 | 326.29 |
| Weekly equivalent (Rest of Great Britain) | | |
| Couples (with or without children) or single claimants with a child of qualifying age | 423.46 | 423.46 |
| Single adult households without children | 283.71 | 283.71 |
| **BEREAVEMENT BENEFIT (for deaths between 9 April 2001 & 5 April 2017)** | | |
| Widowed Parent's Allowance | 156.65 | 162.15 |
| **BEREAVEMENT SUPPORT PAYMENT (for deaths occurring on or after 6 April 2017)** | | |
| Standard rate (lump sum) | 2500.00 | 2500.00 |
| Standard rate monthly payments | 100.00 | 100.00 |
| Higher rate (lump sum) | 3500.00 | 3500.00 |
| Higher rate monthly payments | 350.00 | 350.00 |
| **CAPITAL LIMITS - rules common to Income Support, income-related Employment & Support Allowance and Housing Benefit unless otherwise stated** | | |
| upper limit | 16000.00 | 16000.00 |
| Amount disregarded | 6000.00 | 6000.00 |

| | | |
|---|---|---|
| Child disregard - (not Employment & Support Allowance or Housing Benefit) | 3000.00 | 3000.00 |
| Amount disregarded (living in RC/NH) | 10000.00 | 10000.00 |

**CAPITAL LIMITS - rules common to Pension Credit and Housing Benefit**

| | | |
|---|---|---|
| upper limit - Pension Credit and those getting Housing Benefit and Pension Credit Guarantee Credit | No limit | No limit |
| Amount disregarded - Pension Credit and Housing Benefit for those above the qualifying age for Pension Credit | 10000.00 | 10000.00 |
| Amount disregarded (living in RC/NH) | 10000.00 | 10000.00 |

**Tariff Income**
£1 for every £250, or part thereof, between the amount of capital disregarded and the capital upper limit

**Tariff income - Pension Credit and Housing Benefit where claimant / partner is over State Pension age**
£1 for every £500, or part thereof, above or between the amount of capital disregarded and any capital upper limit applicable

| | | |
|---|---|---|
| **CARER'S ALLOWANCE** | 86.45 | 89.50 |

**DEDUCTIONS - rules common to Income Support, Jobseeker's Allowance, Employment and Support Allowance, Pension Credit and Housing Benefit unless stated otherwise**

Non-dependant deductions from housing benefit and from IS, ESA(IR) and Pension Credit

| | | |
|---|---|---|
| aged 25 and over in receipt of IS, or any age in receipt of main phase ESA(IR), aged 18 or over, not in remunerative work | 20.40 | 21.10 |
| aged 18 or over and in remunerative work | | |
| gross income: less than £199 | 20.40 | 21.10 |
| gross income: £199 to £289.99 | 46.85 | 48.50 |
| gross income: £290 to £378.99 | 64.35 | 66.60 |
| gross income: £379 to £503.99 | 105.20 | 108.90 |
| gross income: £504 to £628.99 | 119.85 | 124.05 |
| gross income: £629 and above | 131.45 | 136.05 |
| Deductions from housing benefit | | |
| Service charges for fuel | | |
| heating | 35.25 | 35.25 |
| hot water | 4.10 | 4.10 |
| lighting | 2.85 | 2.85 |
| cooking | 4.10 | 4.10 |
| Amount ineligible for meals | | |
| three or more meals a day | | |
| single claimant | 37.30 | 38.60 |
| each person in family aged 16 or over | 37.30 | 38.60 |
| each child under 16 | 18.95 | 19.60 |
| less than three meals a day | | |
| single claimant | 24.90 | 25.75 |
| each person in family aged 16 or over | 24.90 | 25.75 |
| each child under 16 | 12.45 | 12.90 |
| breakfast only - claimant and each member of the family | 4.50 | 4.65 |
| Amount for personal expenses (not HB) | 33.55 | 34.70 |

| | | |
|---|---|---|
| Third party deductions from IS, ESA(IR) and Pension Credit for; arrears of housing, fuel and water costs Council Tax etc. and deductions for ELDS and ILS. | 4.80 | 4.95 |
| Child Maintenance Deduction | 8.40 | 8.40 |
| Arrears of Community Charge | | |
| court order against claimant | 4.80 | 4.95 |
| court order against couple | 7.55 | 7.80 |
| Fine or compensation order | | |
| standard rate | 5.00 | 5.00 |
| lower rate | 4.80 | 4.95 |
| Maximum deduction rates for recovery of overpayments (not JSA/ESA(C)) | | |
| ordinary overpayments | 14.40 | 14.85 |
| Fraud Overpayments | | |
| Housing Benefit / CTB only | 24.00 | 24.75 |
| Benefits (not HB or Council Tax) | 38.40 | 39.60 |
| Deductions from JSA and ESA(C) | | |
| Arrears of Comm. Charge & overpayment recovery | | |
| Age 16 - 24 | 25.21 | 26.10 |
| Age 25 + | 31.85 | 32.96 |
| Arrears of Council Tax & Fines | | |
| Age 16 - 24 | 30.26 | 31.32 |
| Age 25 + | 38.22 | 39.56 |
| Maximum deduction for arrears of Child Maintenance | | |
| Age 16 - 24 | 25.21 | 26.10 |
| Age 25 + | 31.85 | 32.96 |
| Sanction reduction rate for New Style ESA & JSA | | |
| under 25 | 10.70 | 11.10 |
| 25 and over | 13.60 | 14.00 |
| Sanction reduction rate for income related ESA & JSA | | Personal Allowance will be reduced in full when customer is subject to a sanction |

**Dependency Increases**

| | | |
|---|---|---|
| Adult dependency increases for spouse or person looking after children - payable with; | | |
| long term Incapacity Benefit | 85.15 | 88.15 |
| Unemployability Supplement. | 86.45 | 89.50 |
| Severe Disablement Allowance | 51.05 | 52.85 |
| short-term Incapacity Benefit (over state pension age) | 82.00 | 84.85 |
| short-term Incapacity Benefit (under State Pension age) | 66.35 | 68.65 |
| Child Dependency Increases - payable with; | | |
| State Pension; Widowed Mothers/Parents Allowance; short-term Incapacity benefit - higher rate or over state pension age; long-term Incapacity Benefit; Carer's Allowance; Severe Disablement Unemployability Supplement. | 11.35 | 11.35 |

| | | |
|---|---|---|
| NB - The rate of child dependency increase is adjusted where it is payable for the eldest child for whom child benefit is also paid. The weekly rate in such cases is reduced by the difference (less £3.65) between the ChB rates for the eldest and subsequent children. | 8.00 | 8.00 |

**DISABILITY LIVING ALLOWANCE**

| | | |
|---|---|---|
| Care Component | | |
| Highest | 114.60 | 118.60 |
| Middle | 76.70 | 79.40 |
| Lowest | 30.30 | 31.35 |
| | | |
| Mobility Component | | |
| Higher | 80.00 | 82.80 |
| Lower | 30.30 | 31.35 |

**DISREGARDS**

| | | |
|---|---|---|
| **Housing Benefit** | | |
| Earnings disregards | | |
| standard (single claimant) | 5.00 | 5.00 |
| couple | 10.00 | 10.00 |
| higher (special occupations/circumstances) | 20.00 | 20.00 |
| lone parent | 25.00 | 25.00 |
| childcare charges | 175.00 | 175.00 |
| childcare charges (2 or more children) | 300.00 | 300.00 |
| permitted work higher | 203.50 | 211.50 |
| permitted work lower | 20.00 | 20.00 |
| | | |
| Other Income disregards | | |
| adult maintenance disregard | 15.00 | 15.00 |
| war disablement pension and war widows pension | 10.00 | 10.00 |
| widowed mothers/parents allowance | 15.00 | 15.00 |
| Armed Forces Compensation Scheme | 10.00 | 10.00 |
| student loan | 10.00 | 10.00 |
| student's covenanted income | 5.00 | 5.00 |
| income from boarders (plus 50% of the balance) | 20.00 | 20.00 |
| additional earnings disregard | 17.10 | 17.10 |
| income from subtenants (£20 fixed from April 08) | 20.00 | 20.00 |
| | | |
| **Income Support, Jobseeker's Allowance, Income-related Employment and Support Allowance (ESA(IR)) and Pension Credit** | | |
| Earnings disregards | | |
| standard (single claimant) (not ESA(IR)) | 5.00 | 5.00 |
| couple (not ESA(IR)) | 10.00 | 10.00 |
| higher (special occupations/circumstances) | 20.00 | 20.00 |
| partner of claimant (ESA(IR)) | 20.00 (maximum) | 20.00 (maximum) |
| | | |
| Other Income disregards | | |
| war disablement pension and war widows pension | 10.00 | 10.00 |
| widowed mothers/parents allowance | 10.00 | 10.00 |
| Armed Forces Compensation Scheme | 10.00 | 10.00 |
| student loan (not Pension Credit) | 10.00 | 10.00 |
| student's covenanted income (not Pension Credit) | 5.00 | 5.00 |
| income from boarders (plus 50% of the balance) | 20.00 | 20.00 |
| income from subtenants (£20 fixed from April 08) | 20.00 | 20.00 |

**EARNINGS RULES**

| | | |
|---|---|---|
| Carer's Allowance | 204.00 | 212.00 |
| | | |
| Limit of earnings from councillor's allowance | 203.50 | 211.50 |

| | | |
|---|---|---|
| permitted work earnings limit - higher | 203.50 | 211.50 |
| - lower | 20.00 | 20.00 |
| Industrial Injuries unemployability supplement | | |
| permitted earnings level (annual amount) | 10582.00 | 10998.00 |
| Earnings level at which adult dependency increases (ADI) are affected with: | | |
| short-term incapacity benefit where claimant is | | |
| (a) under state pension age | 66.35 | 68.65 |
| (b) over state pension age | 82.00 | 84.85 |
| Long term incapacity benefit, severe disablement allowance, unemployability supplement - payable when dependant | | |
| (a) is living with claimant | 95.55 | 98.90 |
| (b) still qualifies for the tapered earnings rule | 45.09 | 45.09 |
| Earnings level at which ADI is affected when dependant is not living with claimant: | | |
| long-term incapacity benefit | 85.15 | 88.15 |
| unemployability supplement | 86.45 | 89.50 |
| severe disablement allowance | 51.05 | 52.85 |
| Pension income threshold for incapacity benefit | 85.00 | 85.00 |
| pension income threshold for contributory employment & support allowance | 85.00 | 85.00 |

**EMPLOYMENT AND SUPPORT ALLOWANCE**

**Contributory ESA**

| | | |
|---|---|---|
| Personal Allowances | | |
| Single | | |
| under 25 | 75.65 | 78.30 |
| 25 or over | 95.55 | 98.90 |
| lone parent | | |
| under 18 | 75.65 | 78.30 |
| 18 or over | 95.55 | 98.90 |
| Components | | |
| Work-related Activity | 37.95 | 39.30 |
| Support | 50.35 | 52.10 |

**Income Related ESA**

| | | |
|---|---|---|
| Personal Allowances | | |
| Single | | |
| under 25 | 77.52 | 81.52 |
| 25 or over | 97.75 | 102.93 |
| lone parent | | |
| under 18 | 77.52 | 81.52 |
| 18 or over | 97.75 | 102.93 |

| | | |
|---|---|---|
| couple | | |
| both under 18 | 77.52 | 81.52 |
| both under 18 with child | 117.00 | 123.17 |
| both under 18 (main phase) | 97.75 | 102.93 |
| both under 18 with child (main phase) | 153.61 | 161.74 |
| one 18 or over, one under 18 (certain conditions apply) | 153.61 | 161.74 |
| both over 18 | 153.61 | 161.74 |
| claimant under 25, partner under 18 | 77.52 | 81.52 |
| claimant 25 or over, partner under 18 | 97.75 | 102.93 |
| claimant (main phase), partner under 18 | 97.75 | 102.93 |
| | | |
| Premiums | | |
| | | |
| enhanced disability | | |
| single | 22.00 | 22.77 |
| couple | 31.40 | 32.50 |
| | | |
| severe disability | | |
| single | 86.05 | 89.07 |
| couple (lower rate) | 86.05 | 89.07 |
| couple (higher rate) | 172.10 | 178.13 |
| | | |
| carer | 48.15 | 49.85 |
| | | |
| pensioner | | |
| single with WRAC | 105.90 | 111.85 |
| single with support component | 93.95 | 99.50 |
| single with no component | 142.45 | 148.40 |
| couple with WRAC | 176.55 | 185.45 |
| couple with support component | 164.60 | 173.10 |
| couple with no component | 213.10 | 222.00 |
| | | |
| Components | | |
| | | |
| Work-related Activity | 36.55 | 36.55 |
| Support | 48.50 | 48.92 |

**HOUSING BENEFIT**

| | | |
|---|---|---|
| Personal Allowances | | |
| | | |
| single | | |
| under 25 | 75.65 | 78.30 |
| 25 or over | 95.55 | 98.90 |
| entitled to main phase ESA | 95.55 | 98.90 |
| | | |
| lone parent | | |
| under 18 | 75.65 | 78.30 |
| 18 or over | 95.55 | 98.90 |
| entitled to main phase ESA | 95.55 | 98.90 |
| | | |
| couple | | |
| both under 18 | 114.35 | 118.35 |
| one or both 18 or over | 150.15 | 155.40 |
| claimant entitled to main phase ESA | 150.15 | 155.40 |
| | | |
| dependent children | 87.88 | 90.96 |
| | | |
| single / lone parent - state pension age or over | 256.00 | 265.90 |
| couple - state pension age or over | 383.35 | 398.20 |
| | | |
| single / lone parent - reached state pension age on or after 1 April 2021 | 238.00 | 247.30 |
| couple - both reached state pension age on or after 1 April 2021 | 363.25 | 377.40 |

| | | |
|---|---|---|
| For the claimant and the other party to the marriage where one or more members of the marriage are state pension age or over | 383.35 | 398.20 |
| For each additional spouse who is a member of the same household as the claimant and one or more of the members are state pension age or over | 127.35 | 132.30 |
| If the claimant is a member of a polygamous marriage and all of the members of the marriage have attained pensionable age on or after 1 April 2021 | | |
| For the claimant and the other party to the marriage | 363.25 | 377.40 |
| For each additional spouse who is a member of the same household as the claimant | 125.25 | 130.10 |
| Premiums | | |
| family | 20.22 | 20.93 |
| family (lone parent rate) | 22.20 | 22.20 |
| disability | | |
| single | 44.85 | 46.40 |
| couple | 64.00 | 66.25 |
| enhanced disability | | |
| single | 22.00 | 22.75 |
| disabled child | 33.99 | 35.18 |
| couple | 31.40 | 32.50 |
| severe disability | | |
| single | 86.05 | 89.05 |
| couple (lower rate) | 86.05 | 89.05 |
| couple (higher rate) | 172.10 | 178.10 |
| disabled child | 84.46 | 87.42 |
| carer | 48.15 | 49.85 |
| ESA components | | |
| work-related activity | 37.95 | 39.30 |
| support | 50.35 | 52.10 |
| **INCAPACITY BENEFIT** | | |
| Long-term Incapacity Benefit | 146.60 | 151.75 |
| Short-term Incapacity Benefit (under state pension age) | | |
| lower rate | 110.70 | 114.55 |
| higher rate | 130.90 | 135.50 |
| Short-term Incapacity Benefit (over state pension age) | | |
| lower rate | 140.65 | 145.55 |
| higher rate | 146.60 | 151.75 |
| Increase of Long-term Incapacity Benefit for age | | |
| higher rate | 15.50 | 16.05 |
| lower rate | 8.60 | 8.90 |
| Invalidity Allowance (Transitional) | | |
| higher rate | 15.50 | 16.05 |
| middle rate | 8.60 | 8.90 |
| lower rate | 8.60 | 8.90 |

**INCOME SUPPORT**

| | | |
|---|---|---|
| Personal Allowances | | |
| single | | |
| under 25 | 75.65 | 78.30 |
| 25 or over | 95.55 | 98.90 |
| lone parent | | |
| under 18 | 75.65 | 78.30 |
| 18 or over | 95.55 | 98.90 |
| couple | | |
| both under 18 | 75.65 | 78.30 |
| both under 18 - higher rate | 114.35 | 118.35 |
| one under 18, one under 25 | 75.65 | 78.30 |
| one under 18, one 25 and over | 95.55 | 98.90 |
| both 18 or over | 150.15 | 155.40 |
| dependent children | 87.88 | 90.96 |
| Premiums | | |
| family / lone parent | 20.22 | 20.93 |
| pensioner (applies to couples only) | 213.10 | 222.00 |
| disability | | |
| single | 44.85 | 46.40 |
| couple | 64.00 | 66.25 |
| enhanced disability | | |
| single | 22.00 | 22.75 |
| disabled child | 33.99 | 35.18 |
| couple | 31.40 | 32.50 |
| severe disability | | |
| single | 86.05 | 89.05 |
| couple (lower rate) | 86.05 | 89.05 |
| couple (higher rate) | 172.10 | 178.10 |
| disabled child | 84.46 | 87.42 |
| carer | 48.15 | 49.85 |
| Relevant sum for strikers | 53.00 | 55.00 |

**INDUSTRIAL DEATH BENEFIT**

| | | |
|---|---|---|
| Widow's pension | | |
| higher rate | 184.90 | 192.10 |
| lower rate | 55.47 | 57.63 |
| Widower's pension | 184.90 | 192.10 |

**INDUSTRIAL INJURIES DISABLEMENT BENEFIT**

| | | |
|---|---|---|
| Standard rate | | |
| 1.00 | 233.90 | 242.10 |
| 0.90 | 210.51 | 217.89 |
| 0.80 | 187.12 | 193.68 |
| 0.70 | 163.73 | 169.47 |
| 0.60 | 140.34 | 145.26 |
| 0.50 | 116.95 | 121.05 |
| 0.40 | 93.56 | 96.84 |
| 0.30 | 70.17 | 72.63 |
| 0.20 | 46.78 | 48.42 |
| Maximum life gratuity (lump sum) | 15520.00 | 16060.00 |
| Unemployability Supplement | 144.65 | 149.70 |
| Increase for early incapacity | | |
| higher rate | 30.00 | 31.05 |
| middle rate | 19.20 | 19.90 |
| lower rate | 9.60 | 9.95 |
| Maximum reduced earnings allowance | 93.56 | 96.84 |
| Maximum retirement allowance | 23.39 | 24.21 |
| Constant attendance allowance | | |
| exceptional rate | 187.20 | 193.80 |
| intermediate rate | 140.40 | 145.35 |
| normal maximum rate | 93.60 | 96.90 |
| part-time rate | 46.80 | 48.45 |
| Exceptionally severe disablement allowance | 93.60 | 96.90 |

**JOBSEEKER'S ALLOWANCE**

| | | |
|---|---|---|
| Personal Rates | | |
| under 25 | 75.65 | 78.30 |
| 25 or over | 95.55 | 98.90 |

**MATERNITY ALLOWANCE**

| | | |
|---|---|---|
| Standard rate | 194.32 | 201.11 |
| MA threshold | 30.00 | 30.00 |

**PENSION CREDIT**

| | | |
|---|---|---|
| Standard minimum guarantee | | |
| single | 238.00 | 247.30 |
| couple | 363.25 | 377.40 |
| Additional amount for severe disability | | |
| single | 86.05 | 89.05 |
| couple (one qualifies) | 86.05 | 89.05 |
| couple (both qualify) | 172.10 | 178.10 |
| Additional amount for carers | 48.15 | 49.85 |

| | | |
|---|---|---|
| Savings credit | | |
| threshold - single | 208.07 | 216.32 |
| threshold - couple | 329.75 | 342.74 |
| maximum - single | 17.96 | 18.59 |
| maximum - couple | 20.10 | 20.80 |
| | | |
| Children | | |
| First child born before 6 April 2017 | 81.07 | 83.91 |
| Subsequent children | 69.98 | 72.43 |
| | | |
| Disabled child | | |
| Lower rate | 37.93 | 39.26 |
| Higher rate | 118.46 | 122.61 |
| | | |
| Amount for claimant and first spouse in polygamous marriage | 363.25 | 377.40 |
| Additional amount for additional spouse | 125.25 | 130.10 |
| | | |
| Non-State Pensions (for Pension Credit purposes) | | |
| Statutory minimum increase to non-state pensions | 3.80% | 3.50% |

**PERSONAL INDEPENDENCE PAYMENT**

| | | |
|---|---|---|
| Daily living component | | |
| Enhanced | 114.60 | 118.60 |
| Standard | 76.70 | 79.40 |
| | | |
| Mobility component | | |
| Enhanced | 80.00 | 82.80 |
| Standard | 30.30 | 31.35 |

**SEVERE DISABLEMENT ALLOWANCE**

| | | |
|---|---|---|
| Basic rate | 103.85 | 107.50 |
| | | |
| Age-related addition (from Dec 90) | | |
| Higher rate | 15.50 | 16.05 |
| Middle rate | 8.60 | 8.90 |
| Lower rate | 8.60 | 8.90 |

**STATE PENSION**

| | | |
|---|---|---|
| **New State Pension** | | |
| Full rate | 241.30 | 250.70 |
| Transitional rate below full rate | 4.7991% | 3.8956% |
| Protected Payment | 3.80% | 3.50% |
| Increments - own (based on deferred new State Pension) | 3.80% | 3.50% |
| Increments - inherited (based on deferred old State Pension) | 3.80% | 3.50% |
| | | |
| **Old State Pension** | | |
| Category A or B basic pension | 184.90 | 192.10 |
| Category B (lower) basic pension - spouse or civil partner's insurance | 110.75 | 115.05 |
| Category C or D - non-contributory | 110.75 | 115.05 |
| | | |
| Additional pension | 3.80% | 3.50% |
| Maximum additional pension (own + inherited) | 230.54 | 238.61 |
| | | |
| Increments to:- | | |
| Basic pension | 3.80% | 3.50% |
| Additional pension | 3.80% | 3.50% |
| Graduated Retirement Benefit (GRB) | 3.80% | 3.50% |
| Inheritable lump sum | 3.80% | 3.50% |

| | | |
|---|---|---|
| Contracted-out Deduction from AP in respect of pre-April 1988 contracted-out earnings | Nil | Nil |
| Contracted-out Deduction from AP in respect of contracted-out earnings from April 1988 to 1997 | 3.00% | 3.00% |
| Graduated Retirement Benefit (unit) | 0.1851 | 0.1916 |
| Increase of long term incapacity for age | 3.80% | 3.50% |
| Addition at age 80 | 0.25 | 0.25 |
| Increase of Long-term incapacity for age | | |
| higher rate | 30.00 | 31.05 |
| lower rate | 15.00 | 15.55 |
| Invalidity Allowance (Transitional) for State Pension recipients | | |
| higher rate | 30.00 | 31.05 |
| middle rate | 19.20 | 19.90 |
| lower rate | 9.60 | 9.95 |

**STATUTORY ADOPTION PAY**

| | | |
|---|---|---|
| Earnings threshold | 129.00 | 133.00 |
| Standard Rate | 194.32 | 201.11 |

**STATUTORY MATERNITY PAY**

| | | |
|---|---|---|
| Earnings threshold | 129.00 | 133.00 |
| Standard rate | 194.32 | 201.11 |

**STATUTORY NEONATAL CARE PAY**

| | | |
|---|---|---|
| Earnings threshold | 129.00 | 133.00 |
| Standard Rate | 194.32 | 201.11 |

**STATUTORY PATERNITY PAY**

| | | |
|---|---|---|
| Earnings threshold | 129.00 | 133.00 |
| Standard Rate | 194.32 | 201.11 |

**STATUTORY SHARED PARENTAL PAY**

| | | |
|---|---|---|
| Earnings threshold | 129.00 | 133.00 |
| Standard rate | 194.32 | 201.11 |

**STATUTORY PARENTAL BEREAVEMENT PAY**

| | | |
|---|---|---|
| Earnings threshold | 129.00 | 133.00 |
| Standard rate | 194.32 | 201.11 |

**STATUTORY SICK PAY**

| | | |
|---|---|---|
| Standard rate | 123.25 | 127.55 |

**UNIVERSAL CREDIT (monthly rates)**

| | | |
|---|---|---|
| Universal Credit Minimum Amount | 0.01 | 0.01 |
| Universal Credit Amounts | | |
| Standard allowance | | |
| Single | | |
| Single under 25 | 338.58 | 353.87 |
| Single 25 or over | 424.90 | 443.21 |
| Couple | | |
| Joint claimants both under 25 | 528.34 | 551.11 |
| Joint claimants, one or both 25 or over | 666.97 | 695.71 |
| Child amounts | | |
| First child (born prior to 6 April 2017) | 351.88 | 364.20 |
| First child (born on or after 6 April 2017) / subsequent children | 303.94 | 314.58 |
| Disabled child additions | | |
| Lower rate addition | 164.79 | 170.56 |
| Higher rate addition | 514.71 | 532.72 |
| Limited Capability for Work amount | 158.76 | 158.76 |
| Limited Capability for Work and Work-Related Activity amount | 217.26 | 217.26 |
| Limited Capability for Work and Work-Related Activity amount (Pre-2026 claimant, severe conditions criteria claimant or claimant who is terminally ill) | 429.80 | 441.41 |
| Carer amount | 209.34 | 216.67 |
| Childcare costs amount [1] | | |
| Maximum for one child | 1071.09 | 1108.58 |
| Maximum for two or more children | 1836.16 | 1900.43 |
| Non-dependants' housing cost contributions | 96.55 | 99.93 |
| Work allowances | | |
| Higher work allowance (no housing amount) | | |
| One or more dependent children or limited capability for work | 710.00 | 735.00 |
| Lower work allowance | | |
| One or more dependent children or limited capability for work | 427.00 | 442.00 |
| UC Daily Reduction | | |
| 100% reduction rate | | |
| Single | | |
| Single under 25 | 11.10 | 11.60 |
| Single 25 or over | 13.90 | 14.50 |
| Couple | | |
| Joint claimants both under 25 (per sanctioned claimant) | 8.60 | 9.00 |
| Joint claimants, one or both 25 or over and one is sanctioned (per sanctioned claimant) | 10.90 | 11.40 |

[1] The rates set out in this table for the childcare element of Universal Credit are up-rated figures for the maximum amounts currently in force. As announced in the Child Poverty Strategy, the Government is replacing the maximum amount for two or more children with a maximum amount that increases for each additional child beyond the first. The up-rated amounts in 2027/28 will be based on this new structure. This table will be updated accordingly once the relevant regulations for that change have been laid.

| | | |
|---|---|---|
| 40% reduction rate | | |
| Single | | |
| Single under 25 | 4.40 | 4.60 |
| Single 25 or over | 5.50 | 5.80 |
| | | |
| Couple | | |
| Joint claimants both under 25 (per sanctioned claimant) | 3.40 | 3.60 |
| Joint claimants, one or both 25 or over (per sanctioned claimant) | 4.30 | 4.50 |
| | | |
| For payments of arrears - Third Party Deductions at 5% of UC Standard Allowance (excludes deductions for rent and service charges included in rent) | | |
| | | |
| Single | | |
| Single under 25 | 16.93 | 17.69 |
| Single 25 or over | 21.25 | 22.16 |
| | | |
| Couple | | |
| Joint claimants both under 25 | 26.42 | 27.56 |
| Joint claimants, one or both 25 or over | 33.35 | 34.79 |
| | | |
| Minimum deductions for rent and service charges included in rent at 10% of UC Standard Allowance (10% minimum introduced from Nov 2014) | | |
| | | |
| Single | | |
| Single under 25 | 33.86 | 35.39 |
| Single 25 or over | 42.49 | 44.32 |
| | | |
| Couple | | |
| Joint claimants both under 25 | 52.83 | 55.11 |
| Joint claimants, one or both 25 or over | 66.70 | 69.57 |
| | | |
| Maximum deductions for for rent and service charges included in rent at 15% of UC standard allowance (previously 20%). | | |
| | | |
| Single | | |
| Single under 25 | 50.79 | 53.08 |
| Single 25 or over | 63.74 | 66.48 |
| | | |
| Couple | | |
| Joint claimants both under 25 | 79.25 | 82.67 |
| Joint claimants, one or both 25 or over | 100.05 | 104.36 |
| | | |
| Overall maximum deduction rate at 15% of UC standard allowance (previously 25%). | | |
| | | |
| Single | | |
| Single under 25 | 50.79 | 53.08 |
| Single 25 or over | 63.74 | 66.48 |
| | | |
| Couple | | |
| Joint claimants both under 25 | 79.25 | 82.67 |
| Joint claimants, one or both 25 or over | 100.05 | 104.36 |
| | | |
| Fraud Overpayments, Recoverable Hardship Payments and Administrative Penalties at 15% of UC standard allowance (previously 25%) | | |
| | | |
| Single | | |
| Single under 25 | 50.79 | 53.08 |
| Single 25 or over | 63.74 | 66.48 |

| | | |
|---|---|---|
| Couple | | |
| Joint claimants both under 25 | 79.25 | 82.67 |
| Joint claimants, one or both 25 or over | 100.05 | 104.36 |
| | | |
| Ordinary Overpayments and Civil Penalties at 15% of UC Standard Allowance | | |
| | | |
| Single | | |
| Single under 25 | 50.79 | 53.08 |
| Single 25 or over | 63.74 | 66.48 |
| | | |
| Couple | | |
| Joint claimants both under 25 | 79.25 | 82.67 |
| Joint claimants, one or both 25 or over | 100.05 | 104.36 |
| | | |
| Ordinary Overpayments and Civil Penalties at 15% of UC Standard Allowance if claimant's or partner's earnings are over the Work Allowance (previously 25%) | | |
| | | |
| Single | | |
| Single under 25 | 50.79 | 53.08 |
| Single 25 or over | 63.74 | 66.48 |
| | | |
| Couple | | |
| Joint claimants both under 25 | 79.25 | 82.67 |
| Joint claimants, one or both 25 or over | 100.05 | 104.36 |
| | | |
| Transitional SDP element | | |
| | | |
| Transitional SDP element (if LCWRA element included in the award) | 148.82 | 154.03 |
| Transitional SDP element (if LCWRA element not included in the award) | 353.44 | 365.81 |
| Transitional SDP element (joint claimants & higher SDP rate payable) | 502.27 | 519.85 |
| | | |
| Transitional SDP element additional amount for EDP - single | 94.61 | 97.92 |
| Transitional SDP element additional amount for EDP – couple | 135.17 | 139.90 |
| Transitional SDP element additional amount for DP – single | 193.73 | 200.51 |
| Transitional SDP element additional amount for DP – couple | 277.08 | 286.78 |
| Transitional SDP element additional amount for disabled children | 199.37 | 206.35 |
| | | |
| **Child Maintenance Deduction** | 36.40 | 36.40 |
| | | |
| **CAPITAL LIMIT - Universal Credit** | | |
| Upper limit | 16000.00 | 16000.00 |
| Amount disregarded | 6000.00 | 6000.00 |
| | | |
| Assumed income from capital for every £250 or part thereof, between capital disregard and upper capital limit | 4.35 | 4.35 |
| | | |
| **WIDOW'S BENEFIT** | | |
| | | |
| Widowed mother's allowance | 156.65 | 162.15 |
| | | |
| Widow's pension | | |
| standard rate | 156.65 | 162.15 |
| age-related | | |
| age 54 | 145.68 | 150.80 |
| 53 | 134.72 | 139.45 |
| 52 | 123.75 | 128.10 |
| 51 | 112.79 | 116.75 |
| 50 | 101.82 | 105.40 |
| 49 | 90.86 | 94.05 |
| 48 | 79.89 | 82.70 |
| 47 | 68.93 | 71.35 |
| 46 | 57.96 | 60.00 |
| 45 | 47.00 | 48.65 |