

Benefit and pension rates 2026/2027

weekly rates unless otherwise stated	RATES 2025/26	RATES 2026/27
ATTENDANCE ALLOWANCE		
higher rate	110.40	114.60
lower rate	73.90	76.70
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	150.90	156.65
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-based Jobseeker's Allowance, 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	83.30	86.45
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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, JSA(IB), ESA(IR) and Pension Credit

aged 25 and over in receipt of IS and JSA(IB), or any age in receipt of main phase ESA(IR), aged 18 or over, not in remunerative work	19.65	20.40
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aged 18 or over and in remunerative work		
gross income: less than £192	19.65	20.40
gross income: £192 to £278.99	45.15	46.85
gross income: £279 to £364.99	62.00	64.35
gross income: £365 to £484.99	101.35	105.20
gross income: £485 to £604.99	115.45	119.85
gross income: £605 and above	126.65	131.45

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	35.95	37.30
each person in family aged 16 or over	35.95	37.30
each child under 16	18.25	18.95

less than three meals a day

single claimant	24.00	24.90
each person in family aged 16 or over	24.00	24.90
each child under 16	12.00	12.45
breakfast only - claimant and each member of the family	4.35	4.50

Amount for personal expenses (not HB)	32.30	33.55
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Third party deductions from IS, JSA(IB), ESA(IR) and Pension Credit for; arrears of housing, fuel and water costs Council Tax etc. and deductions for ELDS and ILS.

	4.65	4.80
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Child Maintenance Deduction	8.40	8.40
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arrears of Community Charge

court order against claimant	4.65	4.80
court order against couple	7.25	7.55

fine or compensation order standard rate	5.00	5.00
lower rate	4.65	4.80
Maximum deduction rates for recovery of overpayments (not JSA(C)/ESA(C)) ordinary overpayments	13.95	14.40
Fraud Overpayments		
Housing Benefit / CTB only	23.25	24.00
Benefits (not HB or Council Tax)	37.20	38.40
Deductions from JSA(C) and ESA (C) Arrears of Comm. Charge & overpayment recovery		
Age 16 - 24	24.30	25.21
Age 25 +	30.68	31.85
Arrears of Council Tax & Fines		
Age 16 - 24	29.16	30.26
Age 25 +	36.82	38.22
Maximum deduction for arrears of Child Maintenance		
Age 16 - 24	24.30	25.21
Age 25 +	30.68	31.85
Sanction reduction rate for New Style ESA&JSA		
under 25	10.30	10.70
25 and over	13.10	13.60

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
Unemployability Supplement.

82.05 85.15
83.30 86.45

Severe Disablement Allowance

49.20 51.05

short-term Incapacity Benefit (over state pension age)
short-term Incapacity Benefit (under State Pension age)

79.00 82.00
63.90 66.35

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
Middle
Lowest

110.40 114.60
73.90 76.70
29.20 30.30

Mobility Component

Higher
Lower

77.05 80.00
29.20 30.30

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	195.50	203.50
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, income-based 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	196.00	204.00
Limit of earnings from councillor's allowance	195.50	203.50
permitted work earnings limit - higher	195.50	203.50
- lower	20.00	20.00

Industrial Injuries unemployability supplement permitted earnings level (annual amount)	10166.00	10582.00
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Earnings level at which adult dependency increases (ADI) are affected with:

short-term incapacity benefit where claimant is		
(a) under state pension age	63.90	66.35
(b) over state pension age	79.00	82.00

long term incapacity benefit

severe disablement allowance, unemployability supplement - payable when dependant		
(a) is living with claimant	92.05	95.55
(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	82.05	85.15
unemployability supplement	83.30	86.45
severe disablement allowance	49.20	51.05
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 and New Style ESA

Personal Allowances

Single		
under 25	72.90	75.65
25 or over	92.05	95.55

lone parent		
under 18	72.90	75.65
18 or over	92.05	95.55

Components

Work-related Activity Support	36.55	37.95
	48.50	50.35

Income Related ESA

Personal Allowances

Single		
under 25	72.90	77.52
25 or over	92.05	97.75

lone parent		
under 18	72.90	77.52
18 or over	92.05	97.75

couple		
both under 18	72.90	77.52
both under 18 with child	110.15	117.00
both under 18 (main phase)	92.05	97.75
both under 18 with child (main phase)	144.65	153.61
one 18 or over, one under 18 (certain conditions apply)	144.65	153.61
both over 18	144.65	153.61
claimant under 25, partner under 18	72.90	77.52
claimant 25 or over, partner under 18	92.05	97.75
claimant (main phase), partner under 18	92.05	97.75

Premiums

enhanced disability		
single	21.20	22.00
couple	30.25	31.40

severe disability		
single	82.90	86.05
couple (lower rate)	82.90	86.05
couple (higher rate)	165.80	172.10

carer	46.40	48.15
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pensioner		
single with WRAC	98.50	105.90
single with support component	86.55	93.95
single with no component	135.05	142.45
couple with WRAC	165.40	176.55
couple with support component	153.45	164.60
couple with no component	201.95	213.10

Components

Work-related Activity	36.55	36.55
Support	48.50	48.50

HOUSING BENEFIT

Personal Allowances

single		
under 25	72.90	75.65
25 or over	92.05	95.55
entitled to main phase ESA	92.05	95.55

lone parent		
under 18	72.90	75.65
18 or over	92.05	95.55
entitled to main phase ESA	92.05	95.55

couple		
both under 18	110.15	114.35
one or both 18 or over	144.65	150.15
claimant entitled to main phase ESA	144.65	150.15

dependent children	84.66	87.88
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single / lone parent - state pension age or over	244.40	256.00
couple - state pension age or over	366.00	383.35

single / lone parent - reached state pension age on or after 1 April 2021	227.10	238.00
couple - both reached state pension age on or after 1 April 2021	346.60	363.25

for the claimant and the other party to the marriage where one or more members of the marriage are state pension age or over	366.00	383.35
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	121.60	127.35

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	346.60	363.25
For each additional spouse who is a member of the same household as the claimant	119.50	125.25

Premiums

family	19.48	20.22
family (lone parent rate)	22.20	22.20

disability		
single	43.20	44.85
couple	61.65	64.00

enhanced disability		
single	21.20	22.00
disabled child	32.75	33.99
couple	30.25	31.40
severe disability		
single	82.90	86.05
couple (lower rate)	82.90	86.05
couple (higher rate)	165.80	172.10
disabled child	81.37	84.46
carer	46.40	48.15
ESA components		
work-related activity	36.55	37.95
support	48.50	50.35
INCAPACITY BENEFIT		
Long-term Incapacity Benefit	141.25	146.60
Short-term Incapacity Benefit (under state pension age)		
lower rate	106.65	110.70
higher rate	126.10	130.90
Short-term Incapacity Benefit (over state pension age)		
lower rate	135.50	140.65
higher rate	141.25	146.60
Increase of Long-term Incapacity Benefit for age		
higher rate	14.95	15.50
lower rate	8.30	8.60
Invalidity Allowance (Transitional)		
higher rate	14.95	15.50
middle rate	8.30	8.60
lower rate	8.30	8.60
INCOME SUPPORT		
Personal Allowances		
single		
under 25	72.90	75.65
25 or over	92.05	95.55
lone parent		
under 18	72.90	75.65
18 or over	92.05	95.55
couple		
both under 18	72.90	75.65
both under 18 - higher rate	110.15	114.35
one under 18, one under 25	72.90	75.65
one under 18, one 25 and over	92.05	95.55
both 18 or over	144.65	150.15
dependent children	84.66	87.88
Premiums		
family / lone parent	19.48	20.22
pensioner (applies to couples only)	201.95	213.10

disability		
single	43.20	44.85
couple	61.65	64.00
enhanced disability		
single	21.20	22.00
disabled child	32.75	33.99
couple	30.25	31.40
severe disability		
single	82.90	86.05
couple (lower rate)	82.90	86.05
couple (higher rate)	165.80	172.10
disabled child	81.37	84.46
carer	46.40	48.15
Relevant sum for strikers	51.00	53.00

INDUSTRIAL DEATH BENEFIT

Widow's pension		
higher rate	176.45	184.90
lower rate	52.94	55.47
Widower's pension	176.45	184.90

INDUSTRIAL INJURIES DISABLEMENT BENEFIT

Standard rate		
1.00	225.30	233.90
0.90	202.77	210.51
0.80	180.24	187.12
0.70	157.71	163.73
0.60	135.18	140.34
0.50	112.65	116.95
0.40	90.12	93.56
0.30	67.59	70.17
0.20	45.06	46.78
Maximum life gratuity (lump sum)	14950.00	15520.00
Unemployability Supplement	139.35	144.65
increase for early incapacity		
higher rate	28.90	30.00
middle rate	18.50	19.20
lower rate	9.25	9.60
Maximum reduced earnings allowance	90.12	93.56
Maximum retirement allowance	22.53	23.39
Constant attendance allowance		
exceptional rate	180.40	187.20
intermediate rate	135.30	140.40
normal maximum rate	90.20	93.60
part-time rate	45.10	46.80
Exceptionally severe disablement allowance	90.20	93.60

JOBSEEKER'S ALLOWANCE

Contribution based JSA - Personal Rates

under 25	72.90	75.65
25 or over	92.05	95.55

Income-based JSA - Personal Allowances

under 25	72.90	75.65
25 or over	92.05	95.55
lone parent		
under 18	72.90	75.65
18 or over	92.05	95.55
couple		
both under 18	72.90	75.65
both under 18 - higher rate	110.15	114.35
one under 18, one under 25	72.90	75.65
one under 18, one 25 and over	92.05	95.55
both 18 or over	144.65	150.15
dependent children	84.66	87.88
Premiums		
family / lone parent	19.48	20.22
pensioner		
single	135.05	142.45
couple	201.95	213.10
disability		
single	43.20	44.85
couple	61.65	64.00
enhanced disability		
single	21.20	22.00
disabled child	32.75	33.99
couple	30.25	31.40
severe disability		
single	82.90	86.05
couple (lower rate)	82.90	86.05
couple (higher rate)	165.80	172.10
disabled child	81.37	84.46
carer	46.40	48.15
Prescribed sum for strikers	51.00	53.00
MATERNITY ALLOWANCE		
Standard rate	187.18	194.32
MA threshold	30.00	30.00
PENSION CREDIT		
Standard minimum guarantee		
single	227.10	238.00
couple	346.60	363.25
Additional amount for severe disability		
single	82.90	86.05
couple (one qualifies)	82.90	86.05
couple (both qualify)	165.80	172.10
Additional amount for carers	46.40	48.15
Savings credit		
threshold - single	198.27	208.07
threshold - couple	314.34	329.75
maximum - single	17.30	17.96
maximum - couple	19.36	20.10

Children		
First child born before 6 April 2017	78.10	81.07
Subsequent children	67.42	69.98
Disabled child		
Lower rate	36.54	37.93
Higher rate	114.12	118.46
Amount for claimant and first spouse in polygamous marriage	346.60	363.25
Additional amount for additional spouse	119.50	125.25
Non-State Pensions (for Pension Credit purposes)		
Statutory minimum increase to non-state pensions	1.70%	3.80%

PERSONAL INDEPENDENCE PAYMENT

Daily living component		
Enhanced	110.40	114.60
Standard	73.90	76.70
Mobility component		
Enhanced	77.05	80.00
Standard	29.20	30.30

SEVERE DISABLEMENT ALLOWANCE

Basic rate	100.05	103.85
Age-related addition (from Dec 90)		
Higher rate	14.95	15.50
Middle rate	8.30	8.60
Lower rate	8.30	8.60

STATE PENSION

New State Pension

Full rate	230.25	241.30
Transitional rate below full rate	4.0913%	4.7991%
Protected Payment	1.70%	3.80%
Increments - own (based on deferred new State Pension)	1.70%	3.80%
Increments - inherited (based on deferred old State Pension)	1.70%	3.80%

Old State Pension

Category A or B basic pension	176.45	184.90
Category B (lower) basic pension - spouse or civil partner's insurance	105.70	110.75
Category C or D - non-contributory	105.70	110.75
Additional pension	1.70%	3.80%
Maximum additional pension (own + inherited)	222.10	230.54

Increments to:-

Basic pension	1.70%	3.80%
Additional pension	1.70%	3.80%
Graduated Retirement Benefit (GRB)	1.70%	3.80%
Inheritable lump sum	1.70%	3.80%

Contracted-out Deduction from AP in respect of pre-April 1988 contracted-out earnings	Nil	Nil
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Contracted-out Deduction from AP in respect of contracted-out earnings from April 1988 to 1997	1.70%	3.00%
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Graduated Retirement Benefit (unit)	0.1783	0.1851
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Increase of long term incapacity for age	1.70%	3.80%
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Addition at age 80	0.25	0.25
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Increase of Long-term incapacity for age		
higher rate	28.90	30.00
lower rate	14.45	15.00

Invalidity Allowance (Transitional) for State Pension recipients		
higher rate	28.90	30.00
middle rate	18.50	19.20
lower rate	9.25	9.60

STATUTORY ADOPTION PAY

Earnings threshold	125.00	129.00
Standard Rate	187.18	194.32

STATUTORY MATERNITY PAY

Earnings threshold	125.00	129.00
Standard rate	187.18	194.32

STATUTORY NEONATAL CARE PAY

Earnings threshold	125.00	129.00
Standard Rate	187.18	194.32

STATUTORY PATERNITY PAY

Earnings threshold	125.00	129.00
Standard Rate	187.18	194.32

STATUTORY SHARED PARENTAL PAY

Earnings threshold	125.00	129.00
Standard rate	187.18	194.32

STATUTORY PARENTAL BEREAVEMENT PAY

Earnings threshold	125.00	129.00
Standard rate	187.18	194.32

STATUTORY SICK PAY

Standard rate	118.75	123.25
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UNIVERSAL CREDIT (monthly rates)

Universal Credit Minimum Amount	0.01	0.01
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Universal Credit Amounts
Standard allowance

Single		
Single under 25	316.98	338.58
Single 25 or over	400.14	424.90

Couple		
Joint claimants both under 25	497.55	528.34
Joint claimants, one or both 25 or over	628.10	666.97

Child amounts		
First child (born prior to 6 April 2017)	339.00	351.88
First child (born on or after 6 April 2017) / subsequent children	292.81	303.94

Disabled child additions		
Lower rate addition	158.76	164.79
Higher rate addition	495.87	514.71

Limited Capability for Work amount	158.76	158.76
Limited Capability for Work and Work-Related Activity amount	423.27	217.26
Limited Capability for Work and Work-Related Activity amount (Pre-2026 claimant, severe conditions criteria claimant or claimant who is terminally ill)	423.27	429.80
Carer amount	201.68	209.34
Childcare costs amount		
Maximum for one child	1031.88	1071.09
Maximum for two or more children	1768.94	1836.16
Non-dependants' housing cost contributions	93.02	96.55
Work allowances		
Higher work allowance (no housing amount)		
One or more dependent children or limited capability for work	684.00	710.00
Lower work allowance		
One or more dependent children or limited capability for work	411.00	427.00
UC Daily Reduction		
100% reduction rate		
Single		
Single under 25	10.40	11.10
Single 25 or over	13.10	13.90
Couple		
Joint claimants both under 25 (per sanctioned claimant)	8.10	8.60
Joint claimants, one or both 25 or over and one is sanctioned (per sanctioned claimant)	10.30	10.90
40% reduction rate		
Single		
Single under 25	4.10	4.40
Single 25 or over	5.20	5.50
Couple		
Joint claimants both under 25 (per sanctioned claimant)	3.20	3.40
Joint claimants, one or both 25 or over (per sanctioned claimant)	4.10	4.30
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	15.85	16.93
Single 25 or over	20.01	21.25
Couple		
Joint claimants both under 25	24.88	26.42
Joint claimants, one or both 25 or over	31.41	33.35
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	31.70	33.86
Single 25 or over	40.01	42.49
Couple		
Joint claimants both under 25	49.76	52.83
Joint claimants, one or both 25 or over	62.81	66.70
Maximum deductions for for rent and service charges included in rent at 15% of UC standard allowance (previously 20%).		

Single		
Single under 25	47.55	50.79
Single 25 or over	60.02	63.74
Couple		
Joint claimants both under 25	74.63	79.25
Joint claimants, one or both 25 or over	94.22	100.05
Overall maximum deduction rate at 15% of UC standard allowance (previously 25%).		
Single		
Single under 25	47.55	50.79
Single 25 or over	60.02	63.74
Couple		
Joint claimants both under 25	74.63	79.25
Joint claimants, one or both 25 or over	94.22	100.05
Fraud Overpayments, Recoverable Hardship Payments and Administrative Penalties at 15% of UC standard allowance (previously 25%)		
Single		
Single under 25	47.55	50.79
Single 25 or over	60.02	63.74
Couple		
Joint claimants both under 25	74.63	79.25
Joint claimants, one or both 25 or over	94.22	100.05
Ordinary Overpayments and Civil Penalties at 15% of UC Standard Allowance		
Single		
Single under 25	47.55	50.79
Single 25 or over	60.02	63.74
Couple		
Joint claimants both under 25	74.63	79.25
Joint claimants, one or both 25 or over	94.22	100.05
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	47.55	50.79
Single 25 or over	60.02	63.74
Couple		
Joint claimants both under 25	74.63	79.25
Joint claimants, one or both 25 or over	94.22	100.05
Transitional SDP element		
Transitional SDP element (if LCWRA element included in the award)	143.37	148.82
Transitional SDP element (if LCWRA element not included in the award)	340.50	353.44
Transitional SDP element (joint claimants & higher SDP rate payable)	483.88	502.27
Transitional SDP element additional amount for EDP - single	91.15	94.61
Transitional SDP element additional amount for EDP – couple	130.22	135.17
Transitional SDP element additional amount for DP – single	186.64	193.73
Transitional SDP element additional amount for DP – couple	266.94	277.08
Transitional SDP element additional amount for disabled children	192.07	199.37
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
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WIDOW'S BENEFIT

Widowed mother's allowance	150.90	156.65
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Widow's pension		
standard rate	150.90	156.65
age-related		
age 54	140.34	145.68
53	129.77	134.72
52	119.21	123.75
51	108.65	112.79
50	98.09	101.82
49	87.52	90.86
48	76.96	79.89
47	66.40	68.93
46	55.83	57.96
45	45.27	47.00