

January 2011

Benefit and tax credit rates 2011-12

This information sheet gives the benefit and tax credit rates that apply from April 2011 to April 2012. All amounts given are for a week (except for tax credits which are given as annual figures).

This is an abridged list, produced to accompany Maternity Action information sheets and online information. For a complete list of benefit rates, go to www.direct.gov.uk

To find out more about the benefits and tax credits listed, go to www.maternityaction.org.uk

Child Benefit (from 3rd April 2011 to April 2012)

Higher rate (eldest child only)	£20.30
Lower rate	£13.40

Child Benefit rates are expected to be frozen for three years. From April 2013, Child Benefit will not be paid to parents who are higher rate taxpayers.

Maternity Allowance

£128.73 or 90% of average earnings [the lower of the two is paid]

Statutory Maternity Pay

First 6 weeks	90% of earnings
Remaining 33 weeks	£128.73 or 90% of average earnings [the lower of the two is paid]

Lower earnings limit £102.00

Statutory Paternity Pay

£128.73 or 90% of average earnings [the lower of the two is paid] for 2 weeks

Statutory Adoption Pay

£128.73 or 90% of average earnings [the lower of the two is paid] for 39 weeks

Statutory Sick Pay

£81.60

Employment and Support Allowance (formerly Incapacity Benefit)

Under 25 or lone parent under 18	£53.45
Over 25 or lone parent over 18	£67.50

Rates vary depending on circumstances

Adults may be entitled to premiums e.g. for disability

Contribution-based Jobseeker's Allowance

Under 25 or lone parent under 18	£53.45
Over 25 or lone parent over 18	£67.50

Income Support/income-based Jobseeker's Allowance

	single person	couple
Under 25 or lone parent under 18	£53.45	£105.95
Over 25 or lone parent over 18	£67.50	£105.95

Premiums for children [NB only applies to claim made before April 2004 and where no Child Tax Credit is paid]

Child premium	£62.33
Family premium	£17.40
Disabled child	£53.62
Enhanced disability (child)	£21.63

Adults may also be entitled to premiums e.g. for disability.

For more information and current rates go to www.direct.gov.uk

Tax Credits

Working out your entitlement to tax credits is complicated and you need to have details of your income as well as the amounts below. To find out how much you could get, use the online calculator at www.hmrc.gov.uk

All amounts below are annual figures.

Child Tax Credit

Family element basic	£545.00
Family element baby	£545.00
Child element	£2555.00
Disability element	£2800.00
Severe disability element	£1130.00

Working Tax Credit

Basic element	£1920.00
Couple element	£1950.00
Lone parent element	£1950.00
30-hour element	£790.00
Disability element	£2650.00
Severe disability element	£1130.00
50-plus element:	
16-29 hours work	£1365.00
30 hours+ work	£2030.00

Childcare element

eligible childcare costs will be reduced from 80% to 70% up to a weekly maximum of:

One child	£175
Two or more children	£300

Thresholds

Working Tax Credit only or both Child and Working Tax Credits claimed	£6420
Child Tax Credit only [also max income for entitlement to health benefits]	£15860

The baby element is expected to be abolished from April 2011. The child element is expected to increase from April 2011. It is also expected that the income threshold will be reduced to £40,000 from April 2011. The income disregard will be reduced from £25,000 to £10,000.