(Tables 10.2 to 10.11, 10.13 and 10.15 to 10.19)

Tables 10.2 to 10.6, 10.9 to 10.11 and 10.13 to 10.19 give details of contributors and beneficiaries under the National Insurance and Industrial Injury Acts, supplementary benefits and war pensions.

There are four classes of National Insurance Contributions (NICs):

Class 1 Earnings-related contributions paid on earnings from employment. Employees pay primary Class 1 contributions and employers pay secondary Class 1 contributions. Payment of Class 1 contributions builds up entitlement to contributory benefits which include Basic State Pension; Additional State Pension (State Earnings Related Pension Scheme SERPS and from April 2002, State Second Pension, S2P); Contribution Based Jobseeker's Allowance; Bereavement Benefits; Incapacity Benefit and the new Employment and Support Allowance.

Primary class 1 contributions stop at State Pension age, but not Class 1 secondary contributions paid by employers. There are reduced contribution rates where the employee contracts out of S2P (previously SERPS). They still receive a Basic State Pension but an Occupational or Personal Pension instead of the Additional State Second Pension.

Class 2 Flat rate contributions paid by the self-employed whose profits are above the small earnings exception. Payment of Class 2 contributions builds up entitlement to the contributory benefits, which include Basic State Pension, Bereavement Benefits, Maternity Allowance and Incapacity Benefit and the Employment and Support Allowance, but not Additional State Second Pension or Contribution Based Jobseeker's Allowance (JSA).

Class 2 contributions stop at State Pension age.

Class 3 Flat rate voluntary contributions, which can be paid by someone whose contribution record is insufficient. Payment of Class 3 contributions builds up entitlement to contributory benefits which include Basic State Pension and Bereavement Benefits. (Tables 10.2 to 10.11, 10.13 and 10.15 to 10.19) Tables 10.2 to 10.6, 10.9 to 10.11 and 10.13 to 10.19 give details of contributors and beneficiaries under

the National Insurance and Industrial Injury Acts, supplementary benefits and war pensions.

Class 4 Profit-related contributions paid by the self employed in addition to Class 2 contributions. Class 4 contributions stop at State Pension age. Under some circumstances people who are not in employment do not have to make voluntary contributions to accrue a qualifying year for Basic State Pension.

Home Responsibilities Protection

Home Responsibilities Protection (HRP) helps to protect the basic State Pension of those precluded from regular employment because they are caring for children or a sick or disabled person at home. To be entitled to HRP, a person must have been precluded from regular employment for a full tax year. HRP reduces the amount of qualifying years a person would otherwise need for a Basic State Pension.

National Insurance Credits

In addition to paying, or being treated as having paid contributions, a person can be credited with National Insurance. Contribution credits help to protect people's rights to State Retirement Pension and other Social Security Benefits.

A person is likely to be entitled to contributions credits if they are: a student in full time education or training, in receipt of Jobseeker's Allowance, unable to work due to sickness or disability, entitled to Statutory Maternity Pay or Statutory Adoption Pay, or they have received Carer's Allowance.

Credits are automatically awarded for men aged 60 to 65 provided they are not liable to pay Class 1 or 2 NICs, and to young people for the tax years containing their 16th, 17th and 18th birthdays.

Jobseeker's Allowance

(Table 10.6)

Jobseeker's Allowance (JSA) replaced Unemployment Benefit and Income Support for unemployed claimants on 7 October 1996. It is a unified benefit with two routes of entry: contribution-based, which depends mainly upon National Insurance contributions, and income-based, which depends mainly upon a means test. Some claimants can qualify by either route. In practice they receive income-based JSA but have an underlying entitlement to the contribution based element.

Employment and support allowance, Invalidity Benefit and Incapacity Benefit

(Tables 10.7)

Incapacity Benefit replaced Sickness Benefit and Invalidity Benefit from 13 April 1995. The first condition for entitlement to these contributory benefits is that the claimants are incapable of work because of illness or disablement. The second is that they satisfy the contribution conditions, which depend on contributions paid as an employed (Class 1) or self-employed person (Class 2). Under Sickness and Invalidity Benefits the contribution conditions were automatically treated as satisfied if a person was incapable of work because of an industrial accident or prescribed disease. Under Incapacity Benefit those who do not satisfy the contribution conditions do not have them treated as satisfied. Class 1A contributions paid by employers are in respect of the benefit of cars provided for the private use of employees, and the free fuel provided for private use. These contributions do not provide any type of benefit cover.

Since 6 April 1983, most people working for an employer and paying National Insurance contributions as employed persons receive Statutory Sick Pay (SSP) from their employer when they are off work sick. Until 5 April 1986 SSP was payable for a maximum of eight weeks, since this date SSP has been payable for 28 weeks. People who do not work for an employer, and employees who are excluded from the SSP scheme, or those who have run out of SSP before reaching the maximum of 28 weeks and are still sick, can claim benefit. Any period of SSP is excluded from the tables.

Spells of incapacity of three days or less do not count as periods of interruption of employment and are excluded from the tables. Exceptions are where people are receiving regular weekly treatment by dialysis or treatment by radiotherapy, chemotherapy or plasmapheresis where two days in any six consecutive days make up a period of interruption of employment, and those whose incapacity for work ends within three days of the end of SSP entitlement.

At the beginning of a period of incapacity, benefit is subject to three waiting days, except where there was an earlier spell of incapacity of more than three days in the previous eight weeks. Employees entitled to SSP for less than 28 weeks and who are still sick can get Sickness Benefit or Incapacity Benefit Short Term (Low) until they reach a total of 28 weeks provided they satisfy the conditions.

After 28 weeks of SSP and/or Sickness Benefit (SB), Invalidity Benefit (IVB) was payable up to pension age for as long as the incapacity lasted. From pension age, IVB was paid at the person's State Pension rate, until entitlement ceased when SP

was paid, or until deemed pension age (70 for a man, 65 for a woman). People who were on Sickness or Invalidity Benefit on 12 April 1995 were automatically transferred to Incapacity Benefit, payable on the same basis as before.

For people on Incapacity Benefit under State Pension age there are two short-term rates: the lower rate is paid for the first 28 weeks of sickness and the higher rate for weeks 29 to 52. From week 53 the Long Term rate Incapacity Benefit is payable. The Short Term rate Incapacity Benefit is based on State Pension entitlement for people over State Pension age and is paid for up to a year if incapacity began before pension age.

The long-term rate of Incapacity Benefit applies to people under State Pension age who have been sick for more than a year. People with a terminal illness, or who are receiving the higher rate care component of Disability Living Allowance, will get the Long Term rate. The Long Term rate is not paid for people over pension age.

Under Incapacity Benefit, for the first 28 weeks of incapacity, people previously in work will be assessed on the 'own occupation' test – the claimant's ability to do their own job. Otherwise, incapacity will be based on a personal capability assessment, which will assess ability to carry out a range of work-related activities. The test will apply after 28 weeks of incapacity or from the start of the claim for people who did not previously have a job. Certain people will be exempted from this test.

The tables exclude all men aged over 65 and women aged over 60 who are in receipt of State Pension, and all people over deemed pension age (70 for a man and 65 for a woman), members of the armed forces, mariners while at sea, and married women and certain widows who have chosen not to be insured for sickness benefit. The tables include a number of individuals who were unemployed prior to incapacity.

The Short Term (Higher) and Long Term rates of Incapacity Benefit are treated as taxable income. There were transitional provisions for people who were on Sickness or Invalidity Benefit on 12 April 1995. They were automatically transferred to Incapacity Benefit, payable on the same basis as before. Former IVB recipients continue to get Additional Pension entitlement, but frozen at 1994 levels. Also their IVB is not subject to tax. If they were over State Pension age on 12 April 1995 they may get Incapacity Benefit for up to five years beyond pension age.

Employment and Support Allowance

Employment and Support Allowance (ESA) replaced Incapacity Benefit and Income Support paid on the grounds of incapacity for new claims from 27 October 2008. ESA consists of two phases. The first, the assessment phase rate, is paid for the first 13 weeks of the claim whilst a decision is made on the claimants capability through the 'Work Capability Assessment'. The second, or main phase begins after 14 weeks, but only if the 'Work Capability Assessment' has deemed the claimants illness or disability as a limitation on their ability to work.

Within the main phase there are two groups, 'The Work Related Activity Group' and 'The Support Group'. If a claimant is placed in the first, they are expected to take part in work focused interviews with a personal advisor. They will be given support to help them prepare for work and on gaining work will receive a work related activity component in addition to their basic rate. If the claimant is placed in the second group due to their illness or disability having a sever effect upon their ability to work, the claimant will not be expected to work at all, but can do so on a voluntary basis. These claimants will recive a support component in addition to their basic rate.

Child Benefits

(Table 10.9)

Child Benefit (CB) is paid to those responsible for children (aged under 16) or qualifying young people. The latter includes:

- a) a person under the age of 19 in full-time non-advanced education or (from April 2006) on certain approved vocational training programmes
- b) a person who is aged 19 who began their course of full-time, non-advanced education or approved training before reaching age 19 (note: those reaching 19 up to 9 April 2006 ceased to qualify on their 19th birthday)
- a person who has reached the age of 16 until the 31 August following their 16th birthday
- d) a person aged 16 or 17 who has left education and training who is registered with the Careers service or with Connexions and is awaiting a placement in employment or training for the limited period of up to 20 weeks from the date they left education or training. Entitlement for a qualifying young person continues until the terminal date following the date they leave full-time education or approved training. The terminal dates are at the end of August, November, February and May (there is a slight variation for Scotland). Entitlement is also maintained for a person who is entered for external examinations connected with their course throughout the period

between a person leaving education or training and completing those examinations. Entitlement in all cases ceases when a person reaches the age of 20.

Guardian's Allowance is an additional allowance for people bringing up a child because one or both of their parents has died. They must be getting Child Benefit (CB) for the child. The table shows the number of families in the UK in receipt of CB. The numbers shown in the table are estimates based on a random 5 per cent sample of awards current at 31 August, and are therefore subject to sampling error. The figures take no account of new claims, or revisions to claims that were received or processed after 31 August, even if they are backdated to start before 31 August.

Family Credit/ Working Families' Tax Credit

(Table 10.10)

Working Families' Tax Credit (WFTC) replaced Family Credit from 5 October 1999.

Family Credit was, and Working Families' Tax Credit is, available to families with at least one adult in remunerative work for at least 16 hours per week and who is responsible for at least one child under 16 (under 19 if in full-time education up to A-level or equivalent standard). The rate of payment of WFTC depends on the number of such children and expenditure incurred on eligible childcare. It is also higher if the worker works for at least 30 hours per week, or if there are disabled children or severely disabled adults in the family. It is tapered away above an income threshold. Further details can be obtained from HM Revenue & Customs (HMRC).

Child and Working Tax Credits (New Tax Credits)

(Table 10.11)

Child and Working Tax Credits (CTC and WTC) replaced Working Families' Tax Credit (WFTC) from 6th April 2003. CTC and WTC are claimed by individuals, or jointly by couples, whether or not they have children.

CTC provides support to families for the children (up to the 31 August after their 16th birthday) and the 'qualifying' young people (in full-time non-advanced education until their 19th birthday) for which they are responsible. It is paid in addition to CB

WTC tops up the earnings of families on low or moderate incomes. People working for at least 16 hours a week can claim it if they: (a) are responsible for at least one child or qualifying young person, (b) have a disability which puts them

at a disadvantage in getting a job or, (c) in the first year of work, having returned to work aged at least 50 after a period of at least six months receiving out-of-work benefits. Other adults also qualify if they are aged at least 25 and work for at least 30 hours a week.

Widow's Benefit and Bereavement Benefit

(Table 10.12 and 10.13)

Widow's Benefit is payable to women widowed on or after 11 April 1988 and up to and including 8 April 2001. There are three types of Widow's Benefits: Widow's Payment, Widowed Mother's Allowance and Widow's Pension. Women widowed before 11 April 1988 continue to receive Widow's Benefit based on the rules that existed before that date. Bereavement Benefit was introduced on 9 April 2001 as a replacement for Widow's Benefit, payable to both men and women widowed on or after 9 April 2001. There are three types of Bereavement Benefits available: Bereavement Payment, Widowed Parent's Allowance and Bereavement Allowance.

Government expenditure on social services and housing

(Table 10.20 to 10.25)

The tables of general government expenditure on social services and housing in the UK comprise a summary table followed by separate tables for each of the social services and housing categories. The definition of government expenditure used in the tables is consistent with Table 5.2.4S of the Blue Book 2009 edition, and covers both current and capital expenditure of central government (including the National Insurance Fund) and local authorities. The figures in the tables have been compiled based on the United Nations Classification of the Functions of Government (COFOG) and are consistent with the European System of Accounts 1995 (ESA95). The format of the tables was revised in the 2007 edition. As such they may not be comparable with earlier editions of the Annual Abstract of Statistics, which were based on information supplied directly by government departments. This information from government departments is generally no longer available and, as such, the tables are compiled under the categories of National Accounts.

Useful links

National Accounts Blue Book: www.statistics.gov.uk/cci/article. asp?id=2055

UN CoFoG classification: http://unstats.un.org/unsd/cr/registry/regcst.asp?Cl=4

The main categories of expenditure now used are:

Final Consumption Expenditure – The expenditure on goods and services that are used for the direct satisfaction of individual needs or the collective needs of members of the community as distinct from their purchase for use in the productive process. It may be contrasted with actual final consumption, which is the value of goods consumed but not necessarily purchased by that sector.

Compensation of Employees – Total remuneration payable to employees in cash or in kind. Includes the value of social contributions payable by the employer Net Procurement – current expenditure less receipts for sales and charges.

Gross Capital Formation – acquisition less disposals of fixed assets and the improvement of land.

Subsidies – current unrequited payments made by general government or the European Union to enterprises. Those made on the basis of a quantity or value of goods or services are classified as 'subsidies on products'. Other subsidies based on levels of productive activity (for example, numbers employed) are designated, 'Other subsidies on production'.

Capital Transfers – transfers which are related to the acquisition or disposal of assets by the recipient or payer. They may be in cash or kind, and may be imputed to reflect the assumption or forgiveness of debt.

Non-produced financial or non financial assets – assets produced either through production or otherwise of a non-financial nature.

Non-market capital consumption – output of own account production of goods and services provided free or at price that are not economically significant. Non-market output is produced mainly by the general government and Non-profit Institutions Serving Household sectors.

Education

(Table 10.21)

Table 10.21 includes expenditure by the education departments, local education authorities and the University Grants Committee on education in schools, training colleges, technical institutions and universities. Compensation of employees' figures are based on revenue outturn returns produced by Department for Communities and Local Government, Welsh Assembly Government and the Scottish Government.

National Health Service

(Table 10.22)

Table 10.22 includes expenditure by central government on hospital and community health, family practitioner and other health services. The figures are based on departmental expenditure reported to HM Treasury.

Welfare services

(Table 10.23)

Personal social services: this table covers local authority and central government expenditure on such things as the aged, handicapped, homeless, child care, care of mothers and young children, mental health, domestic help, etc.

Social security

(Table 10.24)

Table 10.24 comprises both benefits under the Social Security schemes and non-contributory benefits and allowances, administered by the Department for Work and Pensions (DWP). Benefits paid overseas are also included, as are unfunded social benefits such as voluntary employer social contributions. The analysis by type of Income Support is not exact; the estimates are derived from average numbers in receipt of benefit and average amounts paid. War pensions which are now administered by the Ministry of Defence are included in this table. Child and Working Tax Credits (NTCs) replaced Working Families' Tax Credit (WFTC) from 6 April 2003 and are administered by the HMRC.

Housing

(Table 10.25)

The table shows government expenditure on housing. It includes expenditure made by central and local government sectors, but excludes expenditure by public corporations.

The Housing Revenue Account is classified as a quasipublic corporation, so that most of its current and capital expenditure and income is included in the corporate rather than government sector. All overhead and administration expenses are included in final current expenditure. Noncapitalised support for public corporations and other market bodies relating to housing is recorded as subsidies. Capital transfers are paid mainly by local government to individuals for repair and improvement of privately owned housing. Current transfers paid include insurance premiums. Gross capital formation includes that of the council houses administered

by the Housing Revenue Account. This is net of any sales of housing either through Right to Buy or Large Scale Voluntary Transfers. Housing benefit in the form of rent rebates and rent allowances is not included in the table, as they are regarded as forms of social security.

10.1 National Insurance Fund (Great Britain and Northern Ireland)

Years ended 31 March £ million 2000 2001 2002 2003 2004 2005 2006 2007 2008 /01 /02 /03 /04 /05 /06 /07 /08 /09 Receipts Opening balance KJFB 14 909 19 868 24 177 27 267 27 816 29 804 34 940 39 243 49 306 Contributions JXVM 55 627 58 050 59 658 59 827 62 863 67 786 69 599 77 224 76 107 State Scheme Premiums C59W 194 147 115 117 76 79 68 688 710 1 919 Compensation for SSP/SMP 775 1 346 1 470 1 392 1 197 1724 KJOM Transfers from Great Britian 505 200 110 350 260 270 185 630 452 KOTG Income from investments 884 1 146 1 457 1 292 1 288 1 399 1 867 2 453 2 026 KJFE Other receipts 112 67 80 82 66 54 53 KJFF 72 57 Redundancy receipts KIBQ 23 22 24 28 32 38 43 37 39 86 716 93 926 108 406 121 464 Total JYJO 72 442 79 972 90 249 100 787 129 830 Expenditure Total benefits 50 960 54 550 54 201 56 255 58 572 61 304 63 695 67 443 72 366 JYJP Jobseeker's Allowance (Contributory) LUQW 449 478 519 512 455 497 493 435 723 6 982 7 074 7 104 7 116 6 9 1 0 7 028 7 009 6 945 6 937 Incapacity JYXL 128 57 70 128 180 250 Maternity 46 153 329 KETY Bereavement Benefits KEWU 1 008 1 132 1 142 1 033 903 826 759 708 Guardian's allowances and Child's special allowance² KJFK 2 47 339 42 350 45 677 45 240 49 979 52 578 55 053 58 921 Retirement pensions³ JYJV 62 764 Other payments KAAZ 29 27 34 30 33 40 61 97 1 197 1 280 1 794 1 521 1 371 873 1 464 1 473 1 430 Administration KABE Transfers to Northern Ireland KABF 200 350 260 270 185 630 505 Redundancy payments KIBR 195 232 255 243 295 248 215 Personal Pensions C59X 3 3 3 6 3 847 3 508 2 566 3 076 2 557 2 680 76 549 52 574 55 795 59 449 62 433 64 123 65 847 69 161 72 027 Total TYTI Accumulated funds 19 868 24 177 27 267 27 816 29 804 34 940 39 245 49 437 53 281 KABH

Sources: HM Revenue and Customs: 01702 367480; Department for Work and Pensions: 01253 856123 Ext 62436

10_2 Persons¹ who paid National Insurance contributions^{2,3} in a tax year:⁴ by sex United Kingdom

												Millions
		Total				Men					Women	
		2005	2006 /07	2007		2005 /06	2006 /07	2007		2005	2006 /07	2007 /08
Total	KABI	29.02	28.91	28.98	KEYF	15.89	15.83	15.82	KEYP	13.13	13.08	13.17
Class 1	KABJ	24.50	24.50	24.77	KEYG	13.03	13.03	13.16	KEYQ	11.47	11.47	11.61
Not contracted out ⁵	KABK	17.47	17.88	18.54	KEYH	9.69	9.95	10.35	KEYR	7.79	7.93	8.19
Contracted out	KABL	7.03	6.62	6.23	KEYI	3.35	3.08	2.81	KEYS	3.68	3.54	3.42
Mixed contracted in/out ⁶	KABM	1.18	1.10	1.06	KEYJ	0.50	0.48	0.43	KEYT	0.68	0.63	0.63
Class 1 Reduced rate												
(including standard rate)	KABO	0.04	0.03	0.02	KEYL	-	-	-	KEYV	0.04	0.03	0.02
Class 2 exclusively ⁷	KABP	2.38	2.40	2.36	KEYM	1.80	1.79	1.75	KEYW	0.59	0.60	0.62
Mixed Class 1 and Class 2	KABQ	0.71	0.70	0.70	KEYN	0.47	0.46	0.45	KEYX	0.24	0.25	0.25
Class 3 exclusively ⁸	KABR	0.16	0.13	0.07	KEYO	0.07	0.06	0.03	KEYY	0.09	0.07	0.04
Mixed Class 1, 2 and 39	I6CH	0.06	0.05	0.01	16CK	0.02	0.02	_	16CN	0.03	0.03	0.01

¹ Based on all persons making contributions and not only if they have a qualifying year.

Source: HM:Revenue and Customs:020 7147 3045

¹ State Scheme Premiums are payable in respect of employed persons who cease to be covered, in certain circumstances, by a contracted out pension scheme

² Includes Child's special allowance for Northern Ireland.

³ Includes personal pensions up to 2001/02.

² Estimates obtained from DWP Information Directorate: Lifetime Labour Market Data Tabulation Tool which uses a 1% sample of the National Insurance Recording System (NIRS2) summer 2008 extract.

³ Components may not sum to totals as a result of rounding

⁴ The tax year commences on 6 April and ends on 5 April the following year.

⁵ Includes those persons with an Appropriate Personal Pension (such persons pay contributions at the not contracted out rate but then receive a rebate paid directly to their scheme).

⁶ Not included in the above rows

⁷ Persons who paid a mixture of Class 2 contributions and others are not included in this category.

⁸ Persons who paid a mixture of Class 3 contributions and others are not included in this category.

⁹ Persons with a mixture of class1, 2 or 3 contributions.

10.3 National Insurance contributions United Kingdom

	Emp	loyee's standard	contibutions ¹		Employer's st	andard contri	ibutions ¹
		tracted- out rate	contracted-	out te ²	not contracted- out rate		contracted-out rate ³
Class 1							
Weekly earnings							
2003/04							
Below 77.00 (LEL)		-	_	-	-		
77.00-89.00 (PT/ST)		11.0%	See not	e 4 4%	12.8%		See note 5 9.3%
89.01-595.00 (UEL)		£55.66	£47		12.076		9.3%
Above 595.00 (UEL)		1%		1%	12.8%		12.8%
2004/05							
Below 79.00 (LEL)		-	0 1	-	-		
79.00-91.00 (PT/ST) 91.01-610.00 (UEL)		- 11.0%	See not	e 4 4%	12.8%		See note 5 9.3%
01.01 010.00 (022)		£57.09	£48		12.070		0.070
Above 610.00(UEL)		1.0%	1.	0%	12.8%		12.8%
2005/06							
Below 82.00 (LEL)		-	0	- 4	-		-
82.00-94.00 (PT/ST) 94.01-630.00 (UEL)		11.0%	See not	e 4 4%	12.8%		See note 5 9.3%
01.01 000.00 (022)		£58.96	£50		12.070		0.070
Above 630.00(UEL)		1.0%	1.	0%	12.8%		12.8%
2006/07							
Below 84.00 (LEL)		-	Coo not	-	-		Coo noto E
84.00-97.00 (PT/ST) 97.01-645.00 (UEL)		11.0%	See not	e 4 4%	12.8%		See note 5 9.3%
		£60.28	£51	.51			
Above 645.00(UEL)		1.0%	1.	0%	12.8%		12.8%
2007/08							
Below 87.00 (LEL) 87.00-100.00 (PT/ST)		-	See not	- e 4	-		See note 6
100.01-670.00 (UEL)		11.0%	9.	4%	12.8%		9.1%
Above 670 00/LIEL)		£62.70 1.0%	£53	.58 0%	12.8%		12.8%
Above 670.00(UEL)		1.0%	1.	U 70	12.076		12.070
2008/09							
Below 90.00 (LEL) 90.00-105.00 (PT/ST)		-	See not	- e 4	-		See note 6
105.01-770.00 (UEL)		11.0%		4%	12.8%		9.1%
Abovo 770 00/LIEL)		£73.15	£62		12 00/		12 00/
Above 770.00(UEL)		1.0%	1.	0%	12.8%		12.8%
2009/10 Below 95.00 (LEL)		_					
95.00-110.00 (PT/ST)		-	See not	e 4	_		See note 6
110.01-844.00 (UEL)		11.0%	9.	4%	12.8%		9.1%
Above 844.00(UEL)		£xx.xx 1.0%	£xx 1.	0%	12.8%		12.8%
	2003/04	2004/05	2005/06	2006/07	2007/08	2008/09	2009/10
Class 2 Flat rate weekly	£2.00	£2.05	£2.10	£2.10	£2.20	£2.30	£2.40
Small earnings exception ⁷ (per annum)	£4,095	£4,215	£4,345	£4,465	£4,635	£4,825	£5,075
Class 3							
Flat-rate voluntary weekly contributions	£6.95	£7.15	£7.35	£7.55	£7.80	£8.10	£12.05
Class 4 (Self-employed; profit-related)							
Rate on profits between LPL and UPL	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%	8.0%
Rate on profits above UPL Lower profits limit (LPL)	1.0% £4,615	1.0% £4,745	1.0% £4,895	1.0% £5,035	1.0% £5,225	1.0% £5435	1.0% £5715
Upper profits limit (UPL)	£30,940	£31,720	£32,760	£33,540	34,840	£40,040	£43875

Note: LEL: Lower Earnings Limit; UEL: Upper Earnings Limit. PT: Primary Threshold; ST: Secondary Threshold.

- 1 Married women opting to pay contributions at the reduced rate at 3.85% before 2003-04 and 4.85% from 2003-04 earn no entitlement to contributory National Insurance benefits as a result of these contributions. No women have been allowed to exercise this option since 1977, but around 70,000 women who have been continually married or widowed and in the labour market since that time have retained their right to pay the reduced rate.
- 2 The contracted-out rebate for employees' contributions is applied only between LEL and UEL. Earnings below LEL are charged at the appropriate not contracted-out rate (which depends on total earnings). Earnings above the UEL are not subject to employee NICs before 2003-04.
- 3 The rates shown only apply to Contracted-Out Salary Related schemes (COSR).
- Earnings below the LEL and above the UEL are charged at the appropriate not-contracted out rate. The employers' contracted-out rate applies only between the LEL and the UEL.
- 4 The contracted-out rebate for primary contributions is 1.6% of earnings between the LEL and the UEL for all forms of contracting-out.
- 5 The contracted-out rebate for secondary contributions is 3.5% of earnings between the LEL and the UEL up to 2006-07.
- 6 Since 2007-08 the contracted-out rebate for secondary contributions is 3.7% of earnings between the LEL and UEL.
- annings between the LEL and OEL.

 If earnings from self-employment are below this annual limit and the contributor applies for and is granted a small earnings exception Class 2 contributions need not be paid. Class 2 or 3 contributions may be paid voluntarily.

Source: HM Revenue and Customs: 020 7147 3045

10.4 Weekly rates of principal social security benefits¹ Great Britain and Overseas (excluding Northern Ireland) At April

At April											£
		2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Jobseeker's Allowance:											
Personal allowances											
Single Aged under 18 ²	KXDH	31.45	31.95	32.50	32.90	33.50	33.85	34.60	35.65	47.95	50.95
Aged 18 - 24	KXDJ	41.35	42.00	42.70	43.25	44.05	44.50	45.50	46.85	47.95	50.95
Aged 25 or over	KXDK	52.20	53.05	53.95	54.65	55.65	56.20	57.45	59.15	60.50	64.30
Lone parent											
Aged under 18 - usual rate	F92E	31.45 41.35	31.95 42.00	32.50 42.70	32.90 43.25	33.50 44.05	33.85 44.50	34.60 45.50	35.65 46.85	47.95 47.95	50.95 50.95
Aged under 18 - higher rate payable in specific circumstances Aged 18 or over	F92F F92G	52.20	53.05	53.95	54.65	55.65	56.20	57.45	59.15	60.50	64.30
•											
Couple Both aged under 18	KXDL	31.45	31.95	32.50	32.90	33.50	33.85	34.60	35.65	47.95	50.95
Both under 18, one disabled	KXDI	41.35	42.00	42.70	43.25	44.05	44.50	45.50	46.85	47.95	50.95
Both under 18, with a child	F92H	62.35	63.35	64.45 42.70	65.30	66.50 44.05	67.15	68.65	70.70 46.85	72.35 47.95	76.90 50.95
One under 18, one 18 - 24 One under 18, one 25+	KXDI F92I	41.35 52.20	42.00 53.05	53.95	43.25 54.65	55.65	44.50 56.20	45.50 57.45	59.15	60.50	64.30
Both aged 18 or over	KXDM	81.95	83.25	84.65	85.75	87.30	88.15	90.10	92.80	94.95	100.95
Dependant children and young people											
Aged under 11 - 16	KXDN	26.60	31.45	33.50	38.50	42.27	43.88	45.58	47.45	52.59	56.11
Aged 16 - 18	KXDP	31.75	32.25	34.30	38.50	42.27	43.88	45.58	47.45	52.59	56.11
Invalidity allowance High rate	KJND	14.20	14.65	14.90	15.15	15.55	16.05	16.50	17.10	17.75	15.65
Middle rate	KJNE	9.00	9.30	9.50	9.70	10.00	10.30	10.60	11.00	11.40	9.10
Low rate	KJNF	4.50	4.65	4.75	4.85	5.00	5.15	5.30	5.50	5.70	5.35
Increase for dependants Adult	KJNG	40.40	41.75	42.45	43.15	44.35	45.70	46.95	48.65	50.55	53.10
Each child ³	KJNH	11.35	11.35	11.35	11.35	11.35	11.35	11.35	11.35	11.35	11.35
Incapacity Benefit:											
Short term (Lower) Under pension age	KOSB	50.90	52.60	53.50	54.40	55.90	57.65	59.20	61.35	63.75	67.75
Increase for adult dependant	KOSC	31.50	32.55	33.10	33.65	34.60	35.65	36.60	37.90	39.40	41.35
Short term (Lower) Over pension age Increase for adult dependant	KOSD KOSE	64.75 38.80	66.90 40.10	68.05 42.45	69.20 41.50	71.15 42.65	73.35 43.95	75.35 45.15	78.05 46.80	81.10 48.65	86.20 51.10
Short term (Higher)	KOSF	60.20	62.20	63.25	64.35	66.15	68.20	70.05	72.55	75.40	80.15
Increase for dependants:	W0.0.0	24 50	22 55	22.40	22.65	24.60	25.65	26.60	27.00	20.40	44.25
Adult Child ³	KOSG KOSH	31.50 11.35	32.55 11.35	33.10 11.35	33.65 11.35	34.60 11.35	35.65 11.35	36.60 11.35	37.90 11.35	39.40 11.35	41.35 11.35
Long term	KOSI	67.50	69.75	70.95	72.15	74.15	76.45	78.50	81.35	84.50	89.80
Increase for dependants: Adult	KOSJ	40.40	41.75	42.45	43.15	44.35	45.70	46.95	48.65	50.55	53.10
Child ³	KOSK	11.35	11.35	11.35	11.35	11.35	11.35	11.35	11.35	11.35	11.35
Incapacity age addition: ⁴											
Higher rate Lower rate	KOSL KOSM	14.20 7.10	14.65 7.35	14.90 7.45	15.15 7.60	15.55 7.80	16.05 8.05	16.50 8.25	17.10 8.55	17.75 8.90	15.65 6.55
5											
Employment and Support Allowance: ⁵ Single											
Aged under 18 ²	JTM6										50.95
Aged 18 - 24 Aged 25 and over	JTM7 JTM8	••									50.95 64.3
Aged 23 and over	UIMO		••						••		04.5
Lone parent Aged under 18 - usual rate	ттмо										50.95
Aged 18 or over	JTM9 JTN2										64.3
Couple Both aged under 18	JTN3										50.95
Both under 18, with a child	JTN4										76.9
Both aged under 18(main phase)	JTN5										64.3
Both under 18, with a child (main phase) One under 18, one 18-24	JTN6 JTN7		••							••	100.95 50.95
One under 18, one 25+	JTN8										64.3
Both aged 18 or over	JTN9										100.95
Attendance Allowance:											
Higher rate	KJNI	53.55	55.30	56.25	57.20	58.80	60.60	62.25	64.50	67.00	70.35
Lower rate	KJNJ	35.80	37.00	37.65	38.30	39.35	40.55	41.65	43.15	44.85	47.10
Carer's Allowance Standard Rate	J8T6				43.15	44.35	45.70	46.95	48.65	50.55	53.10
Disability Living Allowance:											
Care component											
Higher rate	KXDC	53.55	55.30	56.25	57.20	58.80	60.60	62.25	64.50	67.00	70.35
Middle rate Lower rate	KXDD KXDE	35.80 14.20	37.00 14.65	37.65 14.90	38.30 15.15	39.35 15.55	40.55 16.05	41.65 16.50	43.15 17.10	44.85 17.75	47.10 18.65
Mobility component											
Higher rate Lower rate	KXDF	37.40 14.20	38.65 14.65	39.30 14.90	39.95 15.15	41.05 15.55	42.30 16.05	43.45 16.50	45.00 17.10	46.75 17.75	49.10 18.65
LOWEI I ALE	KXDG	14.20	14.00	14.90	10.15	10.00	10.05	10.00	17.10	17.75	10.00

10 4 Weekly rates of principal social security benefits Great Britain and Overseas (excluding Northern Ireland)

£ 2000 2001 2002 2003 2004 2008 2009 2005 2006 2007 Maternity Benefit: Maternity allowances for insured women⁶ Higher rate KOSN 60.20 Lower rate⁷ Standard rate KJNL 52.25 62.20 100.00 102.80 75.00 106.00 108.85 112.75 117.18 123.06 GPTJ Threshold 30.00 30.00 30.00 30.00 30.00 30.00 30.00 30.00 GPTK 30.00 Guardian's Allowance KJNN 11.35 11.35 11.35 11.55 11.85 12.20 12.50 12.95 13.45 14.10 Widow's Benefit: 67.50 72.50 75.50 77.45 79.60 82.05 84.25 87.30 90.70 95.25 Widow's pension KJNO Widowed mother's allowance 67.50 72.50 75.50 77.45 79.60 82.05 84.25 87.30 90.70 95.25 KJNP 11.35 11.35 11.35 11.35 Addition for each child3 KJNO 11.35 11.35 11.35 11.35 11.35 11.35 Bereavement Benefit: 95.25 Bereavement allowance WMPF 72.50 75.50 77.45 79.60 82.05 84.25 87.30 90.70 72.50 72.50 84.25 Widowed parent's allowance WMOZ 77.45 79.60 82.05 87.30 90.70 95.25 Addition for each child³ 11.35 11.35 11.35 11.35 11.35 11.35 WMPA 11.35 11.35 11.35 State Pension contributory:8 Single person KJNR 67.50 72.50 75.50 77.45 79.60 82.05 84.25 87.30 90.70 95.25 Married couple KJNS 107.90 115.90 120.70 122.80 127.25 131.20 134.75 139.60 145.05 152.30 State Pension non contributory: 40.40 43.40 45.20 45.45 47.65 49.15 50.50 52.30 54.35 57.05 Man or woman KJNT Married woman KJNU 24.15 24.95 27.00 27.70 28.50 29.40 30.20 31.30 32.50 34.15 Industrial Injuries Benefit: Disablement pension at 100 per cent rate KJNW 109.30 112.90 114.80 116.80 120.10 123.80 127.10 131.70 136.80 143.60 Child Benefit: 15.00 15.50 15.75 16.05 16.50 17.00 17.45 18.10 18.80 20.00 First child KJOA Subsequent children 10.00 10.35 10.55 10.75 11.05 11.40 11.70 12.10 12.55 KETZ 13.20 War pension: 116.00 Ex-private (100 per cent assessment) 116.00 119.80 121.79 123.90 127.38 130.20 133.60 138.34 152.40 KJOJ War widow 87.55 89.55 91.00 105.09 115.55 KJOK 86.74 92.69 95.27 98.09 101.43

Weekly rates of principal social security benefits¹ Great Britain and Overseas (excluding Northern Ireland)

At April £ 2000 2001 2002 2003 2004 2005 2006 2007 2008 2009 Income Support: Personal allowances9 Single aged 16-17 usual rate KJOW 31.45 31.95 32.50 32.90 33.50 33.85 34.60 35.65 47.95 50.95 aged 16-17 higher rate in specific circumstances 44.05 KABS 41.35 42.00 42.70 43 25 44 50 45.50 46 85 47.95 50.95 42.70 41.35 42.00 43.25 44.05 44.50 45.50 47.95 50.95 aged 18-24 46.85 KJOX aged 25 or over 56.20 57.45 59.15 60.50 64.30 KJOY 52.20 53.05 53.95 54.65 55.65 Couple both aged under 18 31.45 31.95 32.90 33.50 33.85 34.60 35.65 47.95 50.95 KJOZ both aged under 18, one disabled 41.35 42.00 42.70 43.25 44.05 44.50 45.50 46.85 47.95 50.95 F92J 62.35 41.35 both aged under 18, with a child F92K 63.35 64.45 65.30 66.50 67.15 68.65 70.70 72.35 76.90 47.95 42.00 42.70 43.25 44.05 44.50 45.50 50.95 One aged under 18, one 18-24 F92L 46.85 53.95 56.20 64.30 One aged under 18, one 25+ 52.20 53.05 54.65 55.65 57.45 59.15 60.50 F92M 100.95 Both aged 18 or over 81.95 83.25 84.65 85 75 87.30 88.15 90.10 92.80 94.95 KJPA Lone parent aged 16-17 usual rate 31.45 31.95 32.90 33.50 33.85 34.60 35.65 50.95 KJPB 47.95 aged 16-17 higher rate in specific circumstances KABT 41.35 42 00 42 70 43 25 44.05 44 50 45.50 46 85 47.95 50.95 aged 18 or over KJPC 52.20 53.05 53.95 54.65 55.65 56.20 57.45 59.15 60.50 64.30 Pension Credit¹⁰ Standard minimum guarantee: single C59Y 102.10 105.45 109.45 114.05 119.05 124.05 130.00 155.80 160.95 167.05 174.05 181.70 189.35 198.45 C59Z Additional amount for severe disability single C5A2 42 95 44 15 45 50 46 75 48 45 50.35 52 85 42.95 45.50 46.75 52.85 couple (one qualifies) 44.15 48.45 50.35 C5A3 couple (both qualifies) 85.90 88.30 91.00 93.50 96.90 100.70 105.70 C5A4 Additional amount for carers C5A8 25.10 25.55 25.80 26.35 27.15 27.75 29.50 savings credit

threshold single

threshold couple

maximum single

2 Persons under 18 are entitled to the appropriate adult rate.

C5A9

C5AA

C5AB

Sources: Department for Work and Pensions; Information Directorate;

87 30

139.60

19.05

91 20

145.80

19.71

96.00

153.40

20.40

HM Revenue and Customs: 020 7438 7370; Ministry of Defence/DASA (Pay & Pensions): 020 7218 4271

84 25

134.75

17.88

79 60

127.25

15.51

20.22

77 45

14.79

19.20

123.80

82 05

131.20

16.44

21.51

maximum couple

1 See chapter text.

³ The rate of child dependency increase is adjusted where it is payable for the eldest child for whom child benefit (ChB) 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.

⁴ The rate of age addition depends on age at date of onset of incapacity: higher rate for under age 35 and lower rate for age 35-44.

⁵ Employment and Support Allowance (ESA) replaced Incapacity Benefit and Income Support paid on the grounds of incapacity for new claims from 27 October 2008.

⁶ Following an EU Directive, employee's maternity benefit is aligned with the state benefit they would receive if off work sick.

⁷ Women who are either not employed or self-employed receive the lower rate.

⁸ Retirement pensioners over 80 receive 25p addition.

⁹ In addition to personal allowances, a claimant may also be entitled to premiums. The types of premiums are family, lone parent, pensioner, higher pensioner, disability, severe disability and disabled child.

¹⁰ Pension Credit replaced Minimum Income Guarantee (MIG) for Income Support for those aged 60 and over on 6th Ocotober 2003.

10.5 Social Security Acts: number of persons receiving benefit¹ Great Britain and Overseas (excluding Northern Ireland)

At any one time Thousands 2000 2001 2002 2003 2004 2005 2006 2007 2008 2009 Persons receiving: Jobseeker's Allowance³ JYXM 1 037.01 909.15 877.38 885.78 777.40 800.66 895.88 807.27 787.87 1 443.00 Employment and Support Allowance⁴ Incapacity benefit^{2,4,5} JTM5 288.27 2 449.99 דמאא 2 352 53 2 420 87 2 471 15 2 494 90 2 508 78 2 490 85 2 417 71 2 382 01 2 130 12 Severe Disablement Allowance 375.56 374.45 336.48 320.76 305.94 292.87 280.01 267.61 255.56 244.09 J8T2 Attendance Allowance 1 556.10 1 570.90 1 290.77 1 315.64 1 377.35 419.42 465.59 507.50 546.68 1 585.79 KXDU Disability Living Allowance KXDW 2 193.10 2 306.40 2 424.35 2 547.09 2 644.28 2 729.72 2 799.16 2 881.83 2 973.54 3 070.61 Carers' Allowance 421.18 441.03 453.54 464.67 507.97 J8T3 480.73 Child Benefit⁶ 7 305.00 7 297.10 7 296.10 7 297.50 7 301.30 311.40 365.40 449.60 J8T4 77 90 62 14 Widows' Benefits KJHF 265.11 254.97 223.41 191.50 163.43 138 96 117.65 96 89 Bereavement Benefits 41.49 VQAA 47.68 51.18 55.24 57.66 58.54 59.85 61.91 National Insurance State pension contributory: Males² кјнн 4 083.90 4 149.15 4 211.36 4 275.68 4 336.81 4 374.17 4 432.29 6 928 00 7 197.93 Females² KJHL 6 959 70 6 972.19 7 037.15 7 117.78 7 245 69 7 391 11 7 529 40 7 650 40 10 967.40 11 043.60 11 121.34 11 248.52 11 393.45 11 534.73 11 619.88 11 823.40 12 049.97 Total² KJHG State pension non contributory: Males KJHI 5.20 5.10 5.26 5.37 5.39 5.34 5.36 5.68 6.23 6.67 Females KJHJ 18.00 18.20 18.06 17.73 16.74 16.58 17.34 18.80 20.04 23.20 23.30 23.32 23.10 22.70 22.08 21.94 23.03 25.03 26.71 KJHK Industrial Injuries Disablement^{2,7} 262.73 274.60 275.40 273.70 267.13 266.48 267.12 266.45 264.88 260.69 Pensions assessments⁵ KJHN Reduced Earnings Allowance/ Retirement Allowance assessments⁸ KEYC 82.90 82.60 81.00 76.22 74.81 73.15 71.38 69.36 67.19 65.16 Income Support (Excluding MIG) KABV 2 237.13 2 260.63 2 238.76 2 236.38 2 192.64 2 139.78 2 114.77 2 117.70 2 091.52 1 979.80 Minimum Income Guaranteed J8T5 1 607.48 1 714.37 1 737.53 1 777.79 12.09 10.98 10.27 10.65 10 74 10 19 2 490 76 2 682 73 2 717 39 2 733 50 2 719 14 2 730 56 Pension Credit C5AP Housing Benefit and Council Tax Benefit Housing Benefit Total9,10 3 874.40 3 796.42 EW3X 4 033.30 3 812.63 3 879.42 3 956.82 3 990.03 4 031.81 4 412.99 Social Landlord¹¹ KABY 3 218.35 3 131.14 3 093.80 3 081.67 3 135.49 3 165.89 3 152.25 3 108.73 3 186.40 Private Landlord 814.95 743.26 718.83 714.75 743.93 790.93 837.79 923.07 1 221.42 KABZ Council tax benefit12 KJPO 4 830.06 4 673.37 4 601.73 4 627 78 4 800 22 4 959 69 5 049.97 5 076.94 5 440.06 190.75 War pensions¹³ 235.30 201.27 295.67 284.33 272.78 260.79 247.59 223.85 212.54 KADG

- 1 See chapter text. Figures as at May each year unless otherwise stated.
- 2 Due to rounding errors several figures have been revised for May 2008.
- 3 Totals include 'credits only' cases.
- 4 Employment and Support Allowance (ESA) replaced Incapacity Benefit and Income Support paid on the grounds of incapacity for new claims from 27th October 2008.
- 5 Totals also include 'Credits only' cases.
- 6 Figures for Child Benefit in 2008 and 2009 are delayed due to extraction system updates.
- 7 Figures for IIDB include those receiving both IIDB and REA, at March.
- 8 Figures show REA cases only and are at March each year.
- 9 The DWP have implemented an improvement to the way in which HB and CTB caseload statistics are compiled. Historic statistics for the period up to August 2008 are based on clerical returns made by Local Authorities (LAs) of the aggregate number of people claiming HB and CTB as a specific point in time. This has gradually transitioned into a monthly electronic scan of claimant level data direct from the LA computer systems. This data source (the Single Housing Benefit Extract (SHBE)) has been designed to provide sufficient information for all current and future statistical purposes and is now the single source of HB and CTB data.
- 10 Housing Benefit figures excludes any Extended Payment cases.
- 11 Social landlord figures include registered social landlord tenants.
- 12 Figure excludes Second Adult Rebate Claims.
- 13 Figures for War pensions are at March each year

Sources: DWP Information Directorate: Work and Pensions Longitudinal Study 100% data:

HM Revenue and Customs: 020 7438 7370;

Ministry of Defence/DASA (Pay & Pensions): 020 7218 4271

10.6 Jobseeker's Allowance^{1,2,3} claimants: by benefit entitlement Great Britain and Overseas (excluding Northern Ireland) As at May

Thousands 2003 2004 2006 2005 2007 2008 2009 **All Persons** All with benefit - total KXDX 797.9 699.6 728.3 812.0 730.8 718.0 1 316.4 Contribution-based JSA only KXDY 160.4 131.0 139.5 134.6 113.6 127.8 341.8 Contribution based JSA & income-based JSA KXDZ 18 1 13.5 13.5 13.0 11.9 12.8 34 6 Income-based JSA only payment 577.4 940.0 619.4 555.1 575.3 664.5 605.3 KXEA No benefit in payment 77.8 72.4 126.6 87.9 83.9 76.4 69.9 **KXEB** Total KXEC 885.8 777.4 800.7 895.9 807.4 788.0 1 443.0 Males 978.9 All with benefit - total KXED 605.6 527.2 545.3 606.8 537.8 529.9 Contribution-based JSA only KXEE 114.1 93.8 99.5 95.8 79.6 90.6 248.7 Contribution based JSA & income-based JSA 15.9 12.3 12.6 12.0 10.7 11.7 31.2 KXEF Income-based JSA only payment KXEG 475.6 421.1 433.2 498.9 447.5 427.6 698.9 No benefit in payment KXEH 60.3 52.7 49.8 56.6 51.7 46.7 88.8 Total 665.9 580.0 595.1 663.4 589.6 576.7 1 067.7 KXEI **Females** 172.4 37.2 188.1 37.2 337.6 205.3 38.7 All with benefit - total KXEJ 192.3 182 9 193 0 46.3 40.0 Contribution-based JSA only 34.0 93.1 KXEK 1.2 Contribution based JSA & income-based JSA KXEL 2.2 1.2 0.8 1.0 1.2 3.4 157.8 149.8 Income-based JSA only payment KXEM 143.8 134.0 142.1 165.5 241.1 No benefit in payment 27.6 25.0 22.6 27.2 24.8 23.2 37.7 Total KXEC 219.8 197.4 205.5 232.5 217.8 211.3 375.3

Sources: Department for Work and Pensions; Information Directorate

¹ See chapter text. Jobseeker's Allowance (JSA) has two routes of entry: contribution-based which depends mainly upon national insurance contributions and income-based which depends mainly on a means test. Some claimants can qualify by either route. In practice they receive income-based JSA but have an underlying entitlement to the contribution-based element.

² Figures are given at May each year and have been derived by applying 5% proportions to 100% totals taken from the DWP 100% Work and Pensions Longitudinal Study (WPLS).

Figures are rounded to the nearest hundred and quoted in thousands. They not sum due to rounding.

10 7 Employment and Support Allowance and Incapacity Benefit claimants by age and duration of spell^{1,2,3}

		2004	2005	2006	2007	2008 ⁴	2009
		2004	2005	2006	2007	2006	2009
Males							
All durations: All ages	KJJA	1 517.62	1 492.38	1 455.52	1 428.65	1 399.58	1 419.43
Under 20	КЈЈВ	22.04	21.45	19.95	18.66	17.25	18.09
20-29	KJJC	142.68	143.24	141.80	146.07	149.47	159.10
30-39	KJJD	253.32	245.61	233.70	224.29	215.51	215.95
40-49	KJJE	318.04	320.77	319.77	320.24	319.22	330.96
50-59	KJJF	463.37	451.93	439.54	418.26	404.76	405.59
60-64	KJJG	318.12	309.36	300.73	301.10	293.33	289.57
65 and over	КЈЈН	0.05	0.04	0.02	0.03	0.04	0.17
Over six months: All ages	KJJI	1 359.08	1 347.43	1 323.20	1 291.32	1 266.80	1 253.91
Under 20	KJJJ	13.78	13.51	12.85	11.70	10.90	10.42
20-29	KJJK	110.85	114.57	115.21	117.83	121.90	124.50
30-39	KJJL	217.81	213.91	205.36	195.22	188.25	182.41
40-49	KJJM	285.90	290.72	291.36	289.94	289.72	293.13
50-59	KJJN	427.06	418.60	409.46	387.76	374.75	368.48
60-64	KJJO	303.64	296.10	288.93	288.85	281.25	274.93
65 and over	KJJP	0.04	0.02	0.02	0.03	0.03	0.05
Females							
All durations: All ages	KJJQ	990.84	998.20	994.33	988.93	982.33	998.74
Under 20	KJJR	21.48	20.51	18.92	17.86	16.79	15.68
20-29	KJJS	105.02	108.61	109.73	114.42	117.91	121.50
30-39	KJJT	177.91	173.45	167.36	162.39	156.95	156.85
40-49	KJJU	270.90	276.62	279.32	283.45	285.84	296.87
50-59	KJJV	415.52	418.99	418.99	410.80	404.82	407.82
60 and over	KJJW	0.02	0.02	0.02	0.02	0.02	0.02
Over six months: All ages	KJJX	880.52	894.57	896.33	885.69	881.41	882.94
Under 20	KJJY	12.40	12.10	11.13	10.20	9.55	8.75
20-29	KJJZ	84.02	88.98	90.99	93.60	97.24	99.15
30-39	KJKA	154.95	152.48	148.00	142.28	137.59	134.90
40-49	KJKB	243.52	250.11	253.50	255.99	258.74	263.70
50-59	KJKC	385.61	390.88	392.69	383.60	378.27	376.43
60 and over	KJKD	0.02	0.02	0.02	0.02	0.02	0.02
Unknown Gender							
All durations	EW44	0.31	0.26	0.15	0.13	0.11	0.23
Over 6 months	EW45	0.16	0.13	0.10	0.09	0.09	0.10

Definitions and conventions. Caseload figures are rounded to the nearest ten and displayed in thousands. Totals may not sum due to rounding.

10.8 Attendance allowance - cases in payment¹: Age and gender of claimant Great Britain

	At May each year							Thousands
		2003	2004	2005	2006	2007	2008	2009
Males: All ages	JT9Z	393.9	418.5	436.9	459.5	478.4	497.2	516.5
Unknown age	JTA2	_	_	_	_	_	_	_
65 - 69	JTA3	19.5	21.4	22.0	22.3	22.8	23.5	24.4
70 - 74	JTA4	56.6	59.8	61.6	64.2	66.8	70.2	73.7
75 - 79	JTA5	100.9	103.8	104.2	104.8	106.3	109.1	112.4
80 - 84	JTA6	110.1	121.7	125.3	130.4	133.1	135.4	137.8
85 - 89	JTA7	68.5	70.1	78.7	89.4	98.5	107.7	116.0
90 and over	JTA8	38.3	41.7	45.1	48.4	50.8	51.2	52.2
Females: All ages	JTA9	921.8	958.9	982.6	1 006.2	1 029.1	1 049.5	1 069.3
Unknown age	JTB2	0.1	_	_	_	_	_	_
65 - 69	JTB3	25.1	27.3	27.7	28.3	28.4	29.1	30.0
70 - 74	JTB4	88.2	91.5	92.0	93.6	96.4	99.6	103.5
75 - 79	JTB5	189.1	190.9	189.1	186.8	185.8	186.7	188.4
80 - 84	JTB6	260.7	282.5	282.0	279.4	278.3	277.7	277.7
85 - 89	JTB7	206.1	204.7	221.4	241.6	259.3	276.7	290.9
90 and over	JTB8	152.6	162.0	170.4	176.4	180.9	179.6	178.8

¹ Totals show the number of people in receipt of allowance, and exclude people with entitlement where the payment has been suspended, for example if they are in hospital.

Sources: Department for Work and Pensions; Information Directorate

¹ See chapter text. Figures are given at May each year.
2 Table includes Employment and Support Allowance and Incapacity Benefit ONLY claimants and not those claiming Severe Disablement Allowance (SDA).

³ From 27th October 2008, new claims to Incapacity Benefit can also be allocated, on incapacity grounds, to the newly introduced Employment and Support Allowance (ESA).

⁴ Due to rounding errors several figures have been revised for May 2008.

Sources: Department for Work and Pensions;

Information Directorate

10.9 Child benefits1

										In	ousands	
		United Kingdom As at 31 August										
		2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	
Families receiving allowances: ²												
Total	VOWX	7 340	7 335	7 336	7 246	7 296	7 315	7 413	7 475	7 583	7 770	
With 1 child	VOWY	3 128	3 143	3 162	3 067	3 165	3 187	3 266	3 345	3 468	3 606	
2 children	VOWZ	2 898	2 891	2 894	2 907	2 891	2 891	2 910	2 904	2 903	2 936	
3 children	VOXA	977	970	954	947	926	921	919	910	899	906	
4 or more children	VOXB	251	247	242	325	315	316	318	317	313	320	
Families receiving Guardian's Allowance ³	VOXH	2.5	2.3	2.5	2.6	2.9	2.8	3.2	3.3			

¹ See chapter text.

Source: HM Revenue and Customs: 020 7147 3021

Thousands

10.10 Family Credit/ Working Families' Tax Credit^{1,2}

			Great Britain As at 31 December					United Kingdom As at 30 November			
		1994	1995	1996	1997	1998		1999	2000	2001	2002
Families in receipt:											
Total	KJTO	578.0	646.5	716.7	751.4	779.7	ZCMK	965.3	1 167.8	1 293.7	1 377.3
Two-parent families: total	KJTP	324.6	356.9	390.2	388.0	383.4	ZCML	467.6	565.9	617.2	639.8
With 1 child	KJTQ	80.1	89.7	98.6	96.6	95.4	ZCMM	116.8	144.8	151.6	159.0
2 children	KJTR	122.4	135.1	146.1	144.4	141.7	ZCMN	178.4	220.1	243.5	252.7
3 children	KJTS	76.4	83.4	91.1	91.4	89.1	ZCMO	107.8	129.2	142.9	147.3
4 children or more children	ZIYM	45.8	48.6	54.4	55.6	57.3	ZCMP	64.6	71.8	79.2	80.8
One-parent families: total	KJTW	253.4	289.6	326.5	363.4	396.3	ZIYI	497.8	601.8	676.5	737.6
With 1 child	KJTX	133.8	152.2	170.4	189.3	203.4	ZIYJ	259.6	313.7	349.5	381.2
2 children	KJTY	86.0	99.1	111.2	121.8	136.1	ZIYK	169.6	207.6	238.7	261.6
3 or more children	KJTZ	33.5	38.3	45.0	52.3	56.9	ZIYL	68.6	80.5	88.3	94.8

¹ See chapter text. Family Credit was replaced by Working Families Tax Credit (WFTC) in October 1999. The WFTC figures for December 1999 include Family Credit awards made before October 1999 and still current (both FC and WFTC awards last for 26 weeks).

Sources: HM Revenue and Customs: 020 7438 7370; Department for Work and Pensions; Information Directorate

10.11 In-work families with Child Tax Credit or Working Tax Credit awards United Kingdom

As at December							1	Thousands
		2003 ¹	2004	2005	2006	2007	2008	2009
In-work families with positive award:	C5PF	4 423	4 519	4 538	4 526	4 541	4 630	4 712
With children	C5PG	4 208.0	4 261.0	4 218.0	4 204.0	4 189.0	4 205.0	4 200.0
Receiving Working Tax Credit and Child Tax Credit	C5PH	1 548.0	1 492.0	1 497.0	1 596.0	1 650.0	1 763.0	1 870.0
Receiving Child Tax Credit only	C5PI	2 660.0	2 769.0	2 721.0	2 608.0	2 539.0	2 442.0	2 330.0
Without children								
Working Tax Credit only	C5PL	215.0	258.0	320.0	323.0	352.0	426.0	511.0

¹ Child and Working Tax Credits replaced Working Families' Tax Credit on 6th April 2003. Figures for 2003 are based on awards current at 5th January 2004. All other figures at December each year. See chapter text.

Source: HM Revenue and Customs: 020 7147 3083

² Data revised from 2003, updates to previous years not available.

³ Latest data not available.

² WFTC was replaced by Child Credit and Working Tax Credit on 6th April 2003. See table 10.11.

10.12 Widows' Benefit (excluding bereavement payment^{1,2,3}): by type of benefit Great Britain

Number in recei	Number in receipt of widows benefit as at May each year Tho										
		2004	2005	2006	2007	2008	2009				
All Widows' Benefit (excluding											
bereavement allowance)											
All ages	KJGA	163.40	139.00	117.70	96.89	77.90	62.14				
Unknown Age	EW40	_	_	_	0.02	_	_				
18 - 24	EW4P	_	_	_	-	_	_				
25 - 29	EW4Q	0.20	0.10	0.10	0.04	0.02	0.01				
30 - 34	EW4R	1.20	0.80	0.50	0.32	0.20	0.13				
35 - 39	EW4S	3.90	2.90	2.10	1.53	1.08	0.74				
40 - 44	EW4T	7.50	6.10	4.90	3.93	3.04	2.31				
45 - 49	EW4U	13.20	11.00	9.10	7.58	6.26	5.14				
50 - 54	EW4V	33.30	26.90	21.80	17.69	14.42	11.72				
55 - 59	EW4W	77.70	66.90	57.30	45.78	36.86	30.37				
60 - 64	EW4X	26.40	24.30	21.80	20.01	16.01	11.71				
Widowed parents' allowance -											
with dependant children											
All ages	KJGG	28.20	23.20	19.00	15.60	12.60	9.98				
· ·											
Unknown Age	EW4Y	_	_	_	_	_	_				
18 - 24	EW4Z	_	_	_	_	_	_				
25 - 29	EW52	0.20	0.10	0.10	0.03	0.02	0.01				
30 - 34	EW53	1.10	0.80	0.50	0.31	0.19	0.12				
35 - 39	EW54	3.80	2.80	2.10	1.49	1.05	0.72				
40 - 44	EW55	7.00	5.70	4.60	3.75	2.92	2.23				
45 - 49	EW56	7.80	6.70	5.60	4.71	3.87	3.13				
50 - 54	EW57	5.70	4.80	4.10	3.58	3.10	2.53				
55 - 59	EW58	2.30	2.00	1.80	1.57	1.33	1.13				
60 - 64	EW59	0.30	0.30	0.20	0.17	0.13	0.10				
Widowed parents' allowance -											
without dependant children											
All ages	KJGM	1.40	1.10	0.80	0.69	0.54	0.46				
Unknown Age	EW5A	_	_	_	_	_	_				
18 - 24	EW5B	_	_	_	_	_	_				
25 - 29	EW5C	_	_	_	_	_	_				
30 - 34	EW5D	_	_	_	0.01	0.01	0.01				
35 - 39	EW5E	0.10	0.10	0.10	0.04	0.03	0.02				
40 - 44	EW5F	0.30	0.20	0.20	0.13	0.09	0.07				
45 - 49	EW5G	0.40	0.30	0.20	0.21	0.17	0.15				
50 - 54	EW5H	0.30	0.30	0.20	0.17	0.13	0.13				
55 - 59	EW5I	0.20	0.20	0.10	0.11	0.10	0.07				
60 - 64	EW5J	-	-	-	0.02	0.01	0.01				
Age -related bereavement allowance											
All ages	KJGS	110.10	96.60	84.00	70.13	57.37	46.58				
Unknown Age	EW5K	_	_	_	0.01	_	-				
18 - 24	EW5L	_	_	_	_	_	_				
25 - 29	EW5M	_	_	_	_	_	-				
30 - 34	EW5N	_	_	_	_	_	_				
35 - 39	EW50	-	-	-	-	-	0.04				
40 - 44	EW5P	0.20	0.20	0.10	0.06	0.03	0.01				
45 - 49	EW5Q	5.10	4.00	3.30	2.66	2.23	1.86				
50 - 54	EW5R	26.70	21.40	17.20	13.75	11.08	9.01				
55 - 59	EW5S	66.30	59.00	50.90	40.57	32.61	26.83				
60 - 64	EW5T	11.90	12.00	12.50	13.08	11.42	8.87				
Bereavement allowance (Not age related)											
All ages	KJGW	23.70	18.10	13.90	10.47	7.39	5.12				
Unknown Age	EW5U	_			_	_					
18 - 24	EW5V		_	_	_	_	_				
25 - 29		_		_		_					
25 - 29 30 - 34	EW5W	_	_	_	_	_	-				
	EW5X	_	_	_	_	_	-				
35 - 39 40 - 44	EW5Y	_	_	_	_	_	-				
40 - 44 45 - 40	EW5Z	_	_	_	_	_	-				
45 - 49 50 - 54	EW62	- 0.60	0.50		- 0.20	0.11	0.05				
50 - 54 55 - 50	EW63	0.60	0.50	0.30	0.20	0.11	0.05				
55 - 59 60 - 64	EW64	8.80	5.60	4.40	3.53	2.82	2.33				
60 - 64	EW65	14.20	12.00	9.10	6.74	4.45	2.74				

¹ Definitions and Conventions: "-" Nil or Negligible; "." Not applicable; Caseload figures are rounded to the nearest hundred and displayed in

Sources: DWP Information Directorate: Work and Pensions Longitudinal Study 100% data; Information Directorate

² Caseload (Thousands) All Claimants of Widows Benefit are female. No new claims for WB have been accepted since April 2001 when it was replaced by Bereavement Benefit.

³ Figures include overseas cases.

10.13 Bereavement Benefit^{1,2} (excluding bereavement payment): by sex, type of benefit and age of widow/er

Great Britain. Thousands

			Males				Females	
		2007	2008	2009		2007	2008	2009
All Bereavement Benefit (excluding								
bereavement allowance)								
All ages	WLSX	17.77	17.82	18.60	WLTC	40.77	42.04	43.32
18 - 24	EVW9				EVY2	0.07	0.08	0.06
25 - 29	EVX2	0.05	0.06	0.06	EVY3	0.53	0.53	0.53
30 - 34	EVX3	0.28	0.25	0.25	EVY4	1.63	1.66	1.68
35 - 39	EVX4	1.15	1.11	1.06	EVY5	4.05	4.31	4.30
40 - 44	EVX5	2.50	2.50	2.47	EVY6	7.01	7.33	7.61
45 - 49	EVX6	3.61	3.69	3.92	EVY7	8.92	9.54	10.22
50 - 54	EVX7	3.47	3.51	3.68	EVY8	8.65	9.10	9.64
55 - 59	EVX8	3.43	3.33	3.38	EVY9	9.90	9.49	9.28
60 - 64	EVX9	3.29	3.36	3.77	EVZ2			
Widowed parents' allowance - with dependant children								
All ages	WLUD	11.27	11.51	11.81	WLUH	26.86	29.18	31.08
18 - 24 25 - 29	EVZ3				EW24	0.07	0.08	0.06
	EVZ4	0.05	0.06	0.06	EW25	0.52	0.52	0.53
30 - 34	EVZ5	0.28	0.25	0.25	EW26	1.61	1.64	1.66
35 - 39	EVZ6	1.14	1.11	1.06	EW27	4.01	4.27	4.26
40 - 44	EVZ7	2.48	2.49	2.46	EW28	6.93	7.25	7.54
45 - 49	EVZ8	3.13	3.26	3.39	EW29	7.23	7.99	8.70
50 - 54	EVZ9	2.36	2.48	2.62	EW2A	4.61	5.29	5.97
55 - 59	EW22	1.29	1.32	1.38	EW2B	1.89	2.14	2.36
60 - 64	EW23	0.53	0.54	0.59	EW2C			
Widowed parents' allowance - without dependant children								
All ages	WLVK	0.05	0.04	0.04	WMMR	0.34	0.32	0.28
40.04								
18 - 24	EW2D				EW2M	;;		
25 - 29	EW2E				EW2N	0.01	0.01	0.01
30 - 34	EW2F				EW2O	0.02	0.02	0.02
35 - 39	EW2G	0.01			EW2P	0.05	0.04	0.04
40 - 44	EW2H	0.02	0.01	0.01	EW2Q	0.08	0.08	0.06
45 - 49	EW2I	0.01	0.01	0.01	EW2R	0.08	0.09	0.08
50 - 54	EW2J	0.01	0.01	0.01	EW2S	0.06	0.05	0.05
55 - 59	EW2K	0.01	_	0.01	EW2T	0.04	0.04	0.03
60 - 64	EW2L	••			EW2U			
Age-related bereavement allowance								
All ages	WMOB	1.71	1.59	1.74	WMOC	6.17	5.76	5.59
18 - 24	EW2V				EW36			
25 - 29	EW2W				EW37			
30 - 34	EW2X				EW38			
35 - 39	EW2Y				EW39			
40 - 44	EW2Z				EW3A			
45 - 49	EW32	0.46	0.42	0.52	EW3B	1.61	1.46	1.45
50 - 54	EW33	1.10	1.03	1.06	EW3C	3.97	3.76	3.62
55 - 59	EW34	0.15	0.14	0.16	EW3D	0.58	0.54	0.52
60 - 64	EW35				EW3E			
Bereavement allowance (not age related)								
All ages	WMOX	4.74	4.68	5.01	YOMW	7.39	6.77	6.36
18 - 24	EW3F	••			EW3O			
25 - 29 20 - 24	EW3G				EW3P			
30 - 34	EW3H				EW3Q			
35 - 39	EW3I				EW3R			
40 - 44	EW3J				EW3S			
45 - 49	EW3K				EW3T			
50 - 54	EW3L		: :	::	EW3U	::	::	
55 - 59	EW3M	1.98 2.76	1.86	1.83	EW3V	7.39	6.77	6.36
60 - 64	EW3N		2.81	3.18	EW3W			

¹ Figures include overseas cases.

Sources: Department for Work and Pensions; Work and Pensions Longitudinal Study (WPLS); Information Directorate

² Figures are given at May each year and are taken from the DWP 100% Work and Pensions Longitudinal Study (WPLS).

10.14 Contributory and non-contributory retirement pensions:^{1,2} by sex and age of claimant

	Great Britain and Ove	erseas. At May each year.	Thousands and per						
		2005	2006	2007	2008	2009			
Men:									
Age-groups:									
65-69	KJSB	1 364.10	1 341.50	1 332.77	1 350.61	1 389.85			
Percentage	KJSC	31.40	30.60	30.03	29.84	29.99			
70-74	KJSD	1 150.00	1 160.10	1 177.96	1 205.70	1 232.97			
Percentage	KJSE	26.50	26.50	26.54	26.63	26.61			
75-79	KJSF	887.10	903.00	918.47	932.17	942.03			
Percentage	KJSG	20.40	20.60	20.70	20.59	20.33			
80-84	KJSH	593.30	596.90	604.74	614.77	627.28			
Percentage	KJSI	13.70	13.60	13.63	13.58	13.54			
85-89	KJSJ	246.40	273.10	296.36	317.90	335.49			
Percentage	KJSK	5.70	6.20	6.68	7.02	7.24			
90 and over	KJSL	100.20	103.60	106.13	105.33	105.62			
Percentage	KJSM	2.30	2.40	2.39	2.33	2.28			
Unknown age	EW3Y	1.10	1.20	1.45	0.19	0.24			
Percentage	EW3Z	-	-	-	0.19	0.24			
Total all ages	KJSA	4 342.20	4 379.50	4 437.99	4 526.79	4 633.62			
Women:									
Age-groups:									
60-64	KJSO	1 498.70	1 524.00	1 628.19	1 695.88	1 734.92			
Percentage	KJSP	20.80	21.00	21.98	22.47	22.62			
65-69	KJSQ	1 464.20	1 453.10	1 456.08	1 484.80	1 527.47			
Percentage	KJSR	20.30	20.00	19.65	19.67	19.91			
70-74	KJSS	1 314.50	1 312.70	1 322.14	1 343.22	1 366.91			
Percentage	KJST	18.20	18.10	17.85	17.80	17.82			
75-79	KJSU	1 158.60	1 165.50	1 168.86	1 170.01	1 166.20			
Percentage	KJSV	16.10	16.00	15.78	15.50	15.20			
80-84	KJSW	951.60	933.30	923.70	919.11	921.01			
Percentage	KJSX	13.20	12.90	12.47	12.18	12.01			
85-89	KJSY	511.00	552.70	587.91	621.15	643.50			
Percentage	KJSZ	7.10	7.60	7.94	8.23	8.39			
90 and over	KJTA	314.90	319.40	319.90	313.66	310.07			
Percentage	KJTB	4.40	4.40	4.32	4.16	4.04			
Unknown age	EW42	1.30	1.50	1.67	0.37	0.38			
Percentage	EW43	-	-	-					
Total all ages	KJSN	7 214.70	7 262.30	7 408.44	7 548.20	7 670.44			
Total all ages	KJSN	7 214.70	7 262.30	7 408.44	7 548.20	7 670.4			

Sources: Department for Work and Pensions; Work and Pensions Longitudinal Study (WPLS); Information Directorate

See chapter text.
 Caseloads include both contributory and non-contributory state pensioners.

10.15 War pensions: estimated number of pensioners¹ Great Britain

At 31 March each year Thousands 2000 2001 2002 2003 2004 2005 20062 2007 2008 2009 Disablement KADH 248.93 240.76 231.62 221.80 212.18 201.55 191.75 182.80 173.85 165.17 157.13 Widows and dependants 52.71 50.98 38.69 36.10 33.62 KADI 54.92 48.61 46.04 43.55 41.05 Total KADG 306.06 295.67 284.33 272.78 260.79 247.59 235.30 223.85 212.54 201.27 190.75

Source: Ministry of Defence/DASA (Health Information): 01225 467801

10.16 Income support^{1,2} by statistical group³: number of claimants receiving weekly payment

Great Brita	Great Britain						Thousands ⁴
		2004	2005	2006	2007	2008	2009
All income support claimants ⁵	F8YY	2 192.6	2 139.8	2 114.8	2 117.7	2 091.5	1 979.8
Incapacity Benefits Lone Parent Carer Others on Income Related Benefits	F8YZ F8Z2 F8Z3 F8Z4	1 205.2 823.3 78.40 85.90	1 193.8 789.3 79.00 77.70	1 183.2 774.9 80.20 76.50	1 184.7 765.6 82.80 84.60	1 182.5 738.6 85.70 84.70	1 088.5 720.5 92.10 78.70

¹ Figures are given at May each year and are taken from the DWP 100% Work and Pensions Longitudinal Study (WPLS).

3 Statistical groups are defined as follows:

Incapacity Benefits- claimants aged under 60 on Incapacity Benefit or Severe Disablement Allowance;

Lone Parent - single claimants aged under 60 with dependants not in receipt of IB/SDA;

Carer- claimants aged under 60 entitled to Carer's Allowance;

Other Income Related Benefit- claimants not in one of the above categories.
4 Figures are rounded to the nearest hundred and guoted in thousands.

- 5 Totals may not sum due to rounding.

10.17 Pension Credit¹: number of claimants Great Britain

End of May							I housands
		2004	2005	2006	2007	2008	2009
All Pension Credit	F8Z5	2 490.8	2 682.7	2 717.4	2 733.5	2 719.1	2 730.6
Guarantee Credit Only Guarantee Credit Only and Savings Credit Savings Credit	F8Z6 F8Z7 F8Z8	735.0 1 269.5 486.0	767.3 1 321.7 593.7	775.6 1 343.2 598.6	805.7 1 330.1 597.7	882.1 1 246.2 590.8	925.7 1 205.2 599.6

Source: DWP 100% Work and Pensions Longitudinal study (WPLS).

Sources: Department for Work and Pensions; Information Directorate

Sources: Department for Work and Pensions;

Information Directorate

¹ See chapter text. From 1914 war, 1939 war and later service.

² The discontinuity between 2005 and 2006 is due to improvements in data processing.

² From 27th October 2008, new claims to Income Support can also be allocated, on incapacity grounds, to the newly introduced Employment and Support Allowance (ESA).

² All figures are rounded to the nearest hundred and expressed in thousands.

Income support: average weekly amounts of benefit^{1,2,3} **Great Britain**

As at May £ per week 2004 2005 2006 2007 2008 2009 All income support claimants F8ZF 91.14 85.81 83.41 82.29 82.35 84.94 Incapacity benefits4 F8ZG 77.70 76.93 78.12 79.78 81.55 88.90 Lone Parent⁴ Carer⁴ F8ZH 114.96 102.85 94.88 89.70 87.37 82.79 F8ZI 76 78 72 42 70 40 69 97 69 28 70.92 62.69 62.33 Others on income related benefits4 64.25 62.62 62.87 66.22 F8ZJ

- 1 Figures are given at May each year and are taken from the DWP 100% Work and Pensions Longitudinal Study (WPLS).
- 2 From 27th October 2008, new claims to Income Support can also be allocated, on incapacity grounds, to the newly introduced Employment and Support Allowance (ESA).
- 3 Average amounts are rounded to the nearest penny.
- 4 Statistical groups are defined as follows: Incapacity Benefits- claimants under 60 on incapacity benefit or Severe Disablement Allowance;
 - Lone Parent- single claimants aged under 60 with dependants not in receipt

Carer- claimants aged under 60 entitled to Carer's Allowance;

Other Income Related Benefit- claimants not in one of the above categories.

10.19 Pension Credit: average weekly amounts of benefit¹ Great Britain

As at May							£ per week-
		2004	2005	2006	2007	2008	2009
All Pension Credit	F8ZA	42.30	43.62	46.75	50.04	52.69	55.56
Guarantee Credit Only Guarantee Credit and Savings Credit Savings Credit only	F8ZB F8ZC F8ZD	71.91 37.51 10.03	75.43 39.87 10.83	79.56 43.11 12.39	83.74 46.11 13.36	85.07 48.29 13.62	88.86 50.81 13.71

¹ Figures are given in each May and are taken from the DWP 100% Work and Pensions Longitudinal Study (WPLS).

2 Average amounts are shown as pounds per week and rounded to the nearest penny.

Sources: Department for Work and Pensions; Information Directorate

Sources: Department for Work and Pensions;

Information Directorate

10.20 Summary of government expenditure on social services and housing 1 Years ended 31 March

									£ million
		2001	2002	2003	2004	2005	2006	2007	2008
Final Consumption Expenditure		/02	/03	/04	/05	/06	/07	/08	/09
That consumption Experiatore									
Education	QYWZ	53 779	58 505	63 866	69 216	75 368	78 830	82 564	89 018
Health	QYXA	62 263	68 794	75 844	83 637	89 998	95 980	103 512	110 435
Personal social services	GB7F	15 033	17 232	19 927	21 906	23 413	24 315	25 354	26 908
Social benefits	GG50	121 098	126 345	135 591	142 004	145 268	149 793	159 832	173 476
Housing	QYXD	8 043	9 276	11 768	14 527	14 391	16 055	18 396	17 734
Total government expenditure	GH2K	260 216	280 152	306 996	331 290	348 438	364 973	389 658	417 571
				-					
Total government expenditure on social services and housing									
as a percentage of GDP	GGN7	25.2	25.7	26.6	27.2	27.4	27.2	27.5	29.2

¹ See chapter text.

Source: Office for National Statistics: 0207 014 2125

f million

10.21 Summary of Government expenditure on education¹ Years ended 31 March

									£ million
		2001 /02	2002 /03	2003 /04	2004 /05	2005 /06	2006 /07	2007 /08	2008
Education									
Final consumption expenditure									
Current expenditure									
Compensation of employees									
Local Authorities ²									
Nursery and primary schools	G8ZX	10 034	10 812	11 576	12 294	12 840	13 531	14 168	14 511
Secondary schools	G8ZY	10 007	10 783	11 545	12 262	12 806	13 495	14 130	14 473
Special schools	G8ZZ	1 258	1 356	1 452	1 452	1 610	1 697	1 777	1 820
Central Government		700	044		0.50	007	4.054	4 400	4 400
Northern Ireland wages and salaries	HMPM	769	841	928	959	997	1 251	1 162	1 190
Other wages and salaries ³	GB7H	391	445	494	513	670	872	1 291	1 322
Total Central Government expenditure	MMTF	1 160	1 286	1 422	1 472	1 667	2 123	2 453	2 513
Tertiary Education & Other Education ⁴	G922	2 167	2 300	2 344	2 715	3 144	2 596	2 257	2 311
Total Compensation of employees	QYSA	25 786	27 853	29 761	31 727	33 674	35 564	37 238	38 141
Net procurement									
Local Government Net procurement ⁵	QTKJ	6 407	7 620	7 688	8 916	10 261	10 810	11 452	12 347
Central Government Net procurement ⁶	QTLN	1 835	2 034	2 112	2 034	2 154	2 446	2 476	3 593
Nursery/Primary schools	Δ1ΠM	1 000	2 004	2 112	2 004	2 104	2 440	2410	3 333
secondary schools									
Tertiary education									
Total	QYSB	8 242	9 654	9 800	10 950	12 415	13 256	13 928	15 940
iotai	QIDD	———					10 200		10 040
Non-market capital consumption	QYSD	1 200	1 248	1 305	1 409	1 568	1 778	1 858	2 045
Total final consumption expenditure	QYSE	35 108	38 205	41 223	44 069	47 715	50 565	53 467	57 041
Other current transfers	QZNU	13 791	14 743	16 467	17 818	18 975	19 215	20 169	20 830
Gross capital formation	QYVD	2 920	3 134	3 775	4 812	5 479	5 745	5 315	7 102
Non-produced non-financial assets	QYWM	-187	-191	-205	-216	-231	-237	-230	-235
Capital transfers	QZKJ	802	1 108	1 384	1 500	2 101	1 605	1 737	2 013
Subsidies	YBBL	153	168	184	192	212	206	205	205
Property Income	YBBN					=			
Social Benefits	UGNA	1 192	1 338	1 038	1 041	1 117	1 731	1 901	2 062
Total Central Government Expediture	G924	21 770	23 819	26 333	28 851	31 551	32 878	33 876	37 725
Total Local Government Expediture	G924 G925	32 009	34 686	37 533	40 365	43 817	45 952	48 688	51 293
Total Local Government Expediture	G925	JZ 009	J4 000	<i>57 555</i>	40 303	43 017	45 952	40 000	J1 293
Total government expenditure	QYWZ	53 779	58 505	63 866	69 216	75 368	78 830	82 564	89 018
Total government education expenditure as	aarro	F 0	E 4	<i></i>	<i>-</i>	F.C	F.0	F 0	6.0
a percentage of GDP	GGN8	5.2	5.4	5.5	5.7	5.9	5.9	5.8	6.2

Sources: Office for National Statistics: 0207 014 2125; Department for Communities and Local Government; Scottish Government; Welsh Assembly Government

 ² Based on pay figures published by Dept for Communities and Local Government, Scottish Executive and National Assembly for Wales.
 3 Includes wages/salaries for Scotland, Wales and Non-Departmental Public

Bodies (NDPBs).

⁴ Includes Higher, Further, Adult and Continuing education.

⁵ Net of VAT.

⁶ Includes Central Government Net Procurement on NDPBs, Scotland, Wales, Northern Ireland and Education in Healthcare.

10.22 Summary of Government expenditure on Health¹ Years ended 31 March

									£ million
		2001 /02	2002 /03	2003 /04	2004 /05	2005 /06	2006 /07	2007 /08	2008 /09
Final Consumption expenditure ² Current expenditure ³									
Compensation of employees	QWWQ	31 043	34 159	38 402	43 116	45 824	48 651	49 303	53 690
non-market capital consumption	QYOB	1 574	1 680	1 787	1 884	2 113	2 342	2 359	1 754
other	QTLP	25 755	28 682	30 890	33 433	36 869	39 673	45 371	47 865
Total Final consumption expenditure	QYOT	58 372	64 521	71 079	78 433	84 806	90 666	97 033	103 309
Subsidies	CBRA	34	33	21	83	62	38	52	36
other current transfers	QZMR	1 291	1 176	1 262	1 289	1 658	1 222	1 451	1 599
Grosss capital formation	QYVE	2 566	2 930	3 332	3 593	3 215	3 813	4 731	5 299
Non produced non financial assets	QYWN	-140	-182	-143	-17	2	4	47	11
Capital transfers	HMSF	140	316	293	256	255	237	198	181
total outlays	QYXA	62 263	68 794	75 844	83 637	89 998	95 980	103 512	110 435
Total NHS expenditure as a percentage of GDP	GGN9	6.0	6.3	6.6	6.9	7.1	7.1	7.3	7.7

¹ See chapter text.

Source: Office for National Statistics: 0207 014 2125

10.23 Summary of Government expenditure on personal social services 1 Years ended 31 March

									£ million
		2001 /02	2002 /03	2003 /04	2004 /05	2005 /06	2006 /07	2007 /08	2008 /09
Personal social services									
Central government Current Expenditure									
Compensation of employees	ADQ7	331	376	462	482	519	537	560	594
Net Procurement	ADR2	343	532	489	667	634	548	571	606
Total	GB7D	674	908	951	1 149	1 153	1 085	1 131	1 200
Local Authorities Current Expenditure									
Compensation of employees	CFCR	5 936	6 385	6 940	7 449	7 889	8 230	8 436	8 938
Net Procurement	QWSB	8 349	9 859	11 951	13 207	14 250	14 864	15 637	16 610
Total	GB7E	14 285	16 244	18 891	20 656	22 139	23 094	24 073	25 548
Capital Expenditure	GDZU	74	80	85	101	121	136	150	160
Total Final Consumption Expenditure	GB7F	15 033	17 232	19 927	21 906	23 413	24 315	25 354	26 908
Total government expenditure as									
a percentage of GDP	GGO2	1.5	1.6	1.8	1.8	1.9	1.8	1.8	1.9

¹ See chapter text.

Source: Office for National Statistics: 0207 014 2125

² Figures are based on Departmental Expenditure reported to HM Treasury Statistics database.

³ Includes expenditure by Dept. of Health, NHS Trusts, Scottish Government, Welsh Assembly Government and Northern Ireland Executive.

10.24 Summary of Government expenditure on social security benefits¹ and administration

Years ended 31 March £ million 2002 2004 2001 2003 2005 2006 2007 2008 /03 /04 /05 /06 /07 /08 /09 Social benefits Social security benefits in cash National Insurance fund Retirement pensions CSDG 42 128 44 580 46 692 48 958 51 567 53 769 57 734 62 421 Widows and Guardians allowances CSDH 1 099 1 090 1 006 922 873 792 728 674 Unemployment Benefit -3 CSDI Jobseeker's Allowance CJTJ 472 517 507 444 486 474 419 727 Incapacity Benefit CUNL 6 669 6 754 6 713 6 647 6 635 6 563 6 568 6 556 Maternity Benefit 56 69 128 150 175 247 322 CSDL Statutory sick pay CSDQ 22 18 72 85 96 1 706 737 Statutory maternity pay GTKZ 665 1 261 1 339 1 295 1 303 1 306 Payment in lieu of benefits foregone GTKV 51 109 53 763 56 378 58 534 61 097 63 161 67 077 72 502 Total national insurance fund benefits ACHH Redundancy fund benefit GTKN 205 280 240 186 253 205 175 393 Maternity fund benefit GTKO 2 279 2 337 Social fund benefit GTLQ 1883 1 925 2 159 2 200 2 249 3 185 Benefits paid to overseas residents FJVZ 1 262 1 357 1 449 1 533 1619 1721 1 802 1 950 Total social security benefits in cash 54 459 57 325 60 226 62 453 65 218 67 366 71 391 78 030 OYRJ Total unfunded social benefits²: QYJT 15 229 15 232 16 484 16 761 18 086 19 368 21 722 23 010 Social assistance benefits in cash War pensions and allowances CSDD 1 200 1 186 1 089 1 052 1 009 983 1 016 1 002 Income Support CSDE 14 066 14 159 15 151 15 975 15 506 15 616 16 121 16 301 Income tax credits and reliefs RYCQ 5 745 6 711 9 485 11 566 12 938 14 315 15 642 18 530 Child benefit EKY3 8 795 8 955 9 374 9 566 9 756 10 132 10 641 11 198 2 276 5 363 2 187 5 619 2 268 7 292 Non-contributory job seekers allowance EKY4 2 212 1 859 1 890 2 082 2 012 5 237 5 888 6 218 6 487 6 886 Care allowances EKY5 9 376 7 306 7 784 8 307 8 822 9 997 10 699 11 360 Disability benefits EKY6 Other benefits 3 924 3 392 3 649 4 387 4 3 1 0 4 231 5 214 4 434 EKY7 Benefits paid to overseas residents 51 RNNF Total social assistance benefits in cash NZGO 48 310 50 706 55 226 59 016 61 964 63 059 66 719 72 436 117 037 Total social benefits 122 511 131 819 138 230 149 793 159 832 173 476 NMDR 145 268 3 772 Administration⁴ KJEE 4 061 3 834 3 774 Total benefits and administration **GG50** 121 098 126 345 135 591 142 004 145 268 149 793 159 832 173 476 Total government benefit expenditure as a percentage of GDP 12.2 11.7 11.7 11.4 11.1 11.3 12.1 GGO3

Sources: Office for National Statistics: 0207 014 2125; Department for Work and Pensions; HM Treasury

¹ See chapter text. Figures are based on table 5.2.4s of the Blue Book 2007. They are not fully comparable with earlier editions of the Annual Abstract.

² Includes Civil & Defence, voluntary employer social contributions, teachers & NHS inflationary pensions increase payments.

³ From 2002/03 War Pensions are administered by the Ministry of Defence.

⁴ Figures published by HM Treasury in Public Expenditure Statistical Analyses. A separate figure for administration is no longer published.

10.25 Summary of Government expenditure on housing 1 Years ended 31 March

									£ million
		2001 /02	2002 /03	2003 /04	2004 /05	2005 /06	2006 /07	2007 /08	2008 /09
Housing									
Final consumption expenditure									
Compensation of employees Other current expenditure on goods and services Capital consumption	QYSV QYSW QYSY	954 1 811 1 301	1 145 2 191 1 407	1 534 3 786 1 454	1 514 3 964 1 632	1 722 3 692 1 563	1 851 3 888 1 596	1 921 3 833 1 690	2 138 4 566 1 832
Total	QYSZ	4 066	4 743	6 774	7 110	6 977	7 335	7 444	8 536
Subsidies	QYVP	604	558	481	944	1 892	1 827	1 785	1 448
Other current transfers Gross Fixed Capital Formation	QZNY	295 643	349 482	675 424	262 750	363 842	284 874	262 902	160 1 384
Non-produced financial assets Capital transfers	QYWQ GVFX	-5 2 440	-7 3 151	-110 3 524	-128 5 589	-193 4 510	-170 5 905	-144 8 147	-34 6 240
Total government expenditure	QYXD	8 043	9 276	11 768	14 527	14 391	16 055	18 396	17 734
Total public sector housing expenditure as a percentage of GDP	GGO4	0.8	0.9	1.0	1.2	1.1	1.2	1.3	1.2

¹ See chapter text.

Source: Office for National Statistics: 0207 014 2125