

**Housing Benefit (Subsidy)
Assurance Process for the
financial year ending March 2023
Module 2: Uprating checklist**



**Department
for Work &
Pensions**

**Housing Benefit subsidy
Reporting accountants reporting deadline: 31 January 2024**

Form: MPF720A

Queries on this DWP reporting framework instruction should be emailed to
lawelfare.hbassurance@dwp.gov.uk

Contents

Summary guidance

Introduction.....	2
Timing.....	2
Objective.....	2
Risk.....	2
Detailed guidance	
Approach.....	3
Purpose of the module.....	3
Advice and Support.....	5
Appendix 1.....	5-12

Summary guidance

Introduction

- This module forms part of the Departments for Work and Pensions (DWP's) Housing Benefit Assurance Process (HBAP) approach and applies to all benefits software systems. Appendix 1 contains a checklist of the annual uprating for benefits with effect from:
- Friday 1 April 2022 for cases to which regulation 79(3)(a)(i) of the Housing Benefit Regulations 2006 (for Working Age customers) and regulation 59(3)(a)(i) of the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006 (for people who have attained the qualifying age for Pension Credit) applies, when rent is paid monthly or at any interval which is not a week or multiples of a week
- Monday 4 April 2022 for cases to which regulation 79(3)(a)(ii) of the Housing Benefit Regulations 2006 (for Working Age customers) and regulation 59(3)(a)(ii) of the Housing Benefit (Persons who have attained the qualifying age for state pension credit) Regulations 2006 (for people who have attained the qualifying age for Pension Credit) applies, when rent is paid on a weekly basis (or multiple of a week)

The information in the checklist is obtained from HB circulars [A2/2022](#) and [A11/2021](#) for the financial years ending (FYE) March 2023.

Timing

You should apply this module before submitting the HBAP Reporting Accountant Assured Final Claims

Objective

The aim of this module is to ensure that:

- the benefit parameters and allowances have been updated to reflect annual uprating
- these parameters and allowances have been applied to the calculation of benefit entitlement and subsidy claimed.

Risks

Not applying annual uprating will result in under- or overpayments of benefits and therefore under or over-claiming of subsidy.

Detailed guidance

Approach

1 Complete the Appendix 1 checklist, from the parameters and allowances screens on the authority's benefit system. The local Authority (LA) will provide prints of the required screens within the HB benefit system.

2 The up-rating checklist is divided into eight tables:

- Housing Benefit for people of working age
- Housing Benefit for people of State Pension Credit age
- Jobseeker's Allowance contributory rates
- Employment and Support Allowance Work related activity rates
- Other contributory and non-contributory social security rates
- Child Benefit and Guardian's Allowance rates
- National Insurance contribution rates and allowance
- War Pensions Scheme benefits

3 You should complete all eight tables.

The purpose of this module

4 The information in the Appendix 1 checklist will enable you to establish that the benefit entitlement calculations for the year are based on the relevant parameters and allowances.

5 HB systems may not contain all the parameters and allowances listed in Appendix A. For example:

- some benefit systems require a percentage to be input to uplift the base rate held. This method is acceptable provided the LA has satisfied itself as to the accuracy of this method to meet its duty to make proper determinations (see circular [A11/2021](#) paragraph eight to 12). You will need to apply the percentage to the base rate. Then agree that figure to the rate listed.
- some LAs may not include all the benefits/rates. In these cases, the LA enters the rates; or obtains them from the Local Authority Input Document (LAID) when each claim is made by the claimant. Where you identify this, note this on the checklist. There is no need to do any additional work, as the purpose of this module is to establish that the HB system has been uprated for the parameters and allowances held. You will test input and LAID cases in the samples you test; and
- some LAs do not uprate specific parameters because they do not have any related cases (for example polygamous marriages). The position agreed with DWP is that the LA should either:
- uprate all benefit parameters or be in a position to demonstrate to the Reporting Accountant that the specific parameter is not required. Where this cannot be demonstrated the facts will need reporting in a HBAP Report.

Advice and support

6 For advice and support contact lawelfare.hbassurance@dwp.gov.uk

7 Similar arrangements will be in place for auditors undertaking certification work for Audit Scotland and the Wales Audit Office.

Appendix 1

8 Appendix 1 is provided below and will be issued separately in a non-PDF format for completion. You should complete all eight tables having read the guidance in paragraphs four and five above.

Appendix 1 – Uprating checklist for the financial year ending March 2023

- 1 Appendix 1 will be provided separately to Module 2 in a non-PDF format for completion. You should complete all eleven tables having read the guidance in Module 2.
- 2 The uprating checklist is divided into eight tables:
 - Housing Benefit for people of working age
 - Housing Benefit for people of State Pension Credit age
 - Jobseeker's Allowance contributory rates
 - Employment and Support Allowance Work related activity rates
 - Other contributory and non-contributory social security rates
 - Child Benefit and Guardian's Allowance rates
 - National Insurance contribution rates and allowances
 - War Pensions Scheme benefits

You should complete all eight tables having read the guidance in Module 2 paragraphs four and five.

Table 1: Housing Benefit for people of working age

Housing Benefit rates for people who have not reached the qualifying age for State Pension Credit	FYE March 2022 £	FYE March 2023 £	HB system - agreed to FYE March 2023 amount by (report reference / screen number):
Personal allowances:			
Single 16 - 24	59.20	61.05	
Single 25 or over	74.70	77.00	
Any age - entitled to main phase rate Employment Support Allowance (ESA)	74.70	77.00	
Lone parent - under 18	59.20	61.05	
Lone parent - 18 or over	74.70	77.00	
Lone parent any age - entitled to main phase rate ESA	74.70	77.00	
Couple - both under 18	89.45	92.20	
Couple - one or both over 18	117.40	121.05	
Any age - entitled to main phase rate ESA	117.40	121.05	
Polygamous marriages:			
If the claimant is a member of a polygamous marriage and no member of the marriage have attained pensionable age			
Polygamous marriages: For the claimant and the other party to the marriage	117.40	121.05	
Polygamous marriages: For each additional spouse who is a member of the same household as the claimant	42.70	44.05	
Dependent children:			
From birth to September following 16th birthday	68.60	70.80	
From September following 16th birthday to the day before 20th birthday	68.60	70.80	
Premiums:			
Family premium	17.65	17.85	
Family premium (lone parent rate)	22.20	22.20	
Disability premium:			
Single	35.10	36.20	
Couple	50.05	51.60	
Enhanced disability premium:			

Single rate	17.20	17.75	
Couple rate	24.60	25.35	
Disabled child rate	26.67	27.44	
Severe Disability Premium:			
Single	67.30	69.40	
Couple – one qualifies	67.30	69.40	
Couple – both qualify	134.60	138.80	
Disabled child premium	65.94	68.04	
Carer premium	37.70	38.85	
Components ESA Income Related (IR) and ESA (Contribution based):			
Work related activity component	29.70	30.60	
Support component	39.40	40.60	
Non-dependant deductions:			
Aged under 25 and on Income Support (IS) or income-based Jobseeker's Allowance (JSA (IB)) or ESA (IR) which does not include an amount for the support component or work-related activity component or Universal Credit (UC) where the award is calculated on the basis that the non-dependant does not have any earned income	Nil	Nil	
Aged 25 or over and on IS or JSA (IB) or aged 18 or over and not in remunerative work	15.95	16.45	
In receipt of main phase ESA (IR) (any age)	15.95	16.45	
In receipt of Pension Credit	Nil	Nil	
Aged 18 or over and in remunerative work:			
- gross income less than £154.00	15.95	16.45	
- gross income: £154.00 to £223.99	36.65	37.80	
- gross income: £224.00 to £291.99	50.30	51.85	
- gross income: £292.00 to £388.99	82.30	84.85	
- gross income: £389.00 to £483.99	93.70	96.60	
- gross income: £484.00 and above	102.85	106.05	
Fuel deductions:			
Heating	34.30	35.25	
Hot water	4.00	4.10	
Lighting	2.75	2.85	
Cooking	4.00	4.10	
All fuel	45.05	46.30	
Fuel deductions for one room:			

Heating and hot water and / or lighting	20.53	21.10	
Cooking	4.00	4.10	
Amounts ineligible for meals			
Three or more meals a day:			
Single claimant	29.20	30.10	
Each person in family aged 16 or over	29.20	30.10	
Each child under 16	14.80	15.25	
Less than three meals a day:			
Single claimant	19.45	20.05	
Each person in family aged 16 or over	19.45	20.05	
Each child under 16	9.75	10.05	
Breakfast only - claimant and each member of family	3.60	3.70	
Disregards:			
Childcare charges	175.00	175.00	
Childcare charges (2 or more children)	300.00	300.00	
Additional earnings disregard	17.10	17.10	
Income from subtenants	20.00	20.00	
Permitted Earnings – higher	143.00	152.00	
Permitted Earnings - lower	20.00	20.00	
Recovery of overpayments:			
Non-fraudulent overpayments	11.25	11.55	
Fraudulent overpayments	18.75	19.25	
Capital limit:			
Upper capital	16,000.00	16,000.00	
Lower capital limit	6,000.00	6,000.00	

Table 2: Housing Benefit for people of State Pension Credit age

Housing Benefit rates for people who have reached the qualifying age for State Pension Credit	FYE March 2022 £	FYE March 2023 £	HB system - agreed to FYE March 2023 amount by (report reference / screen number):
Personal allowances:			
Single claimant who has attained pensionable age	191.15	197.10	
Single claimant who has attained pensionable age on or after 1 April 2021	177.10	182.60	
Lone parent who has attained pensionable age	191.15	197.10	
Lone parent who has attained pensionable age on or after 1 April 2021	177.10	182.60	
Couple:			
One member or both members who have attained pensionable age	286.05	294.90	
Both members have attained pensionable age on or after 1 April 2021	270.30	278.70	
Polygamous Marriages			
If the claimant is a member of a polygamous marriage and one or more of the members of the marriage have attained pensionable age before 1 April 2021:			
For the claimant and the other party to the marriage	286.05	294.90	
For each additional spouse who is a member of the same household as the claimant	94.90	97.80	
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	270.30	278.70	
For each additional spouse who is a member	93.20	96.10	

of the same household as the claimant			
Dependent children:			
From birth to September following 16th birthday	68.60	70.80	
From September following 16th birthday to the day before 20th birthday	68.60	70.80	
Premium:			
Family premium	17.65	17.85	
Severe disability premium:			
Single	67.30	69.40	
Couple - one qualifies	67.30	69.40	
Couple - both qualify	134.60	138.80	
Enhanced disability premium:			
Disabled child	26.67	27.44	
Disabled child premium	65.94	68.04	
Carer premium	37.70	38.85	
Non-dependent deductions:			
Aged under 25 and on IS or (JSA (IB)) or ESA (IR) which does not include an amount for the support component or work-related activity component or UC where the award is calculated on the basis that the non-dependant does not have any earned income	Nil	Nil	
Aged 25 or over and on IS or JSA(IB) or aged 18 or over and not in remunerative work	15.95	16.45	
In receipt of main phase ESA (IR) (any age)	15.95	16.45	
In receipt of state pension credit	Nil	Nil	
Aged 18 or over and in remunerative work:			
- gross income less than £154.00	15.95	16.45	
- gross income: £154.00 to £223.99	36.65	37.80	
- gross income: £224.00 to £291.99	50.30	51.85	

- gross income: £292.00 to £388.99	82.30	84.85	
- gross income: £389.00 to £483.99	93.70	96.60	
- gross income: £484.00 and above	102.85	106.05	
Fuel deductions:			
Heating	34.30	35.25	
Hot water	4.00	4.10	
Lighting	2.75	2.85	
Cooking	4.00	4.10	
All fuel	45.05	46.30	
Fuel deductions for one room:			
Heating and hot water and / or lighting	20.53	21.10	
Cooking	4.00	4.10	
Amounts ineligible for meals			
Three or more meals a day:			
Single claimant	29.20	30.10	
Each person in family aged 16 or over	29.20	30.10	
Each child under 16	14.80	15.25	
Less than three meals a day:			
Single claimant	19.45	20.05	
Each person in family aged 16 or over	19.45	20.05	
Each child under 16	9.75	10.05	
Breakfast only - claimant and each member of family	3.60	3.70	
Disregards:			
Childcare charges	175.00	175.00	
Childcare charges (2 or more children)	300.00	300.00	
Additional earnings disregard	17.10	17.10	
Income from sub-tenants	20.00	20.00	
Permitted Earnings - higher	143.00	152.00	
Permitted Earnings - lower	20.00	20.00	
Recovery of overpayments:			
Standard rate (non-fraud debt)	11.25	11.55	

Maximum rate (fraud classified debt)	18.75	19.25	
Capital limit:			
Upper capital limit - State Pension credit guarantee credit not in payment	16,000.00	16,000.00	
Upper capital limit - State Pension credit guarantee credit in payment	No limit	No limit	
Lower capital limit - above qualifying age for State Pension credit	10,000.00	10,000.00	

Table 3: Jobseeker's Allowance contributory rates

Jobseeker's allowance contributory rates	FYE March 2022 £	FYE March 2023 £	HB system - agreed to FYE March 2023 amount by (report reference / screen number):
Contribution-based jobseeker's allowance			
Personal rates:			
Under 25	59.20	61.05	
Aged 25 or over	74.70	77.00	

Table 4: Employment and Support Allowance Work related activity rates

Employment and Support Allowance Work related activity rates	FYE March 2022 £	FYE March 2023 £	HB system - agreed to FYE March 2023 amount by (report reference / screen number):
Work-related activity component	29.70	30.60	
Support component	39.40	40.60	
Capital limits:			
Upper capital limit	16,000.00	16,000.00	
Lower capital limit	6,000.00	6,000.00	

Table 5: Other contributory and non-contributory social security rates

Other contributory and non-contributory social security rates	FYE March 2022 £	FYE March 2023 £	HB system - agreed to March 2023 amount by (report reference / screen number):
Attendance Allowance:			
Higher rate	89.60	92.40	
Lower rate	60.00	61.85	
Bereavement Benefits			
Widowed parent's allowance	122.55	126.35	
Bereavement allowance:			
Standard rate	122.55	126.35	
Carers Allowance:			
Standard rate	67.60	69.70	
Dependency increase	11.35	11.35	
Disability Living Allowance			
Care component:			
Higher rate	89.60	92.40	
Middle rate	60.00	61.85	
Lower rate	23.70	24.45	
Mobility component:			
Higher rate	62.55	64.50	
Lower rate	23.70	24.45	
Incapacity benefit			
Long term Incapacity Benefit:			
Single	114.70	118.25	
Spouse or adult dependant (where appropriate)	66.65	68.70	
Short term incapacity benefit (under pension age):			
Lower rate	86.55	89.25	
Higher rate	102.40	105.55	
Spouse or other adult dependant (where appropriate)	51.90	53.50	
Short term incapacity benefit (over pension age):			
Lower rate	110.05	113.45	
Higher rate	114.70	118.25	

Spouse or other adult dependant (where appropriate)	64.10	66.10	
Increase of long term incapacity benefit for age:			
Higher rate	12.15	12.55	
Lower rate	6.75	6.95	
Incapacity Allowance (transitional) for Incapacity Benefit recipients:			
Higher rate	12.15	12.55	
Middle rate	6.75	6.95	
Lower rate	6.75	6.95	
Industrial Death Benefit			
Widow's Pension:			
Higher rate	137.60	141.85	
Lower rate	41.28	42.56	
Widower's Pension	137.60	141.85	
Industrial injuries disablement benefit:			
Disablement benefit (100% assessment)	182.90	188.60	
Unemployment supplement	113.10	116.60	
Reduced earnings allowance (maximum)	73.16	75.44	
Maternity allowance:			
Standard rate	151.97	156.66	
Threshold	30.00	30.00	
Personal Independence Payment (PIP)			
Daily living component:			
Standard rate	60.00	61.85	
Enhanced rate	89.60	92.40	
Mobility component:			
Standard rate	23.70	24.45	
Enhanced rate	62.55	64.50	
Severe disablement allowance:			
Basic rate	81.25	83.75	
Spouse or other adult dependant (where appropriate)	39.95	41.20	
Age-related addition:			
Higher rate	12.15	12.55	
Middle rate	6.75	6.95	

Lower rate	6.75	6.95	
Old State retirement pension:			
Category A or B (single person)	137.60	141.85	
Category B (lower) - spouse or civil partner's insurance	82.45	85.00	
Invalidity Allowance (Transitional):			
Higher rate	23.40	24.15	
Middle rate	15.00	15.50	
Lower rate	7.50	7.75	
New State Pension:			
New State Pension (full rate)	179.60	185.15	
Statutory adoption pay:			
Earning threshold	120.00	123.00	
Standard rate	151.97	156.66	
Statutory Maternity Pay:			
Earnings threshold	120.00	123.00	
Standard rate	151.97	156.66	
Statutory Paternity Pay:			
Earnings threshold	120.00	123.00	
Standard rate	151.97	156.66	
Statutory shared parental pay:			
Earnings threshold	120.00	123.00	
Standard rate	151.97	156.66	
Statutory Sick Pay:			
Earnings threshold	120.00	123.00	
Standard rate	96.35	99.35	

Table 6: Child Benefit and Guardian's Allowance rates

Child Benefit and Guardian's Allowance rates	FYE March 2022 £	FYE March 2023 £	HB system - agreed to FYE March 2023 amount by (report reference / screen number):
Child Benefit (weekly):			
Eldest / only child	21.15	21.80	
Other children	14.00	14.45	
Guardian's Allowance:			
Weekly allowance	18.00	18.55	

Table 7: National Insurance Contribution rates and allowances

National Insurance Contributions rates and allowances	FYE March 2022	6 April 2022 to 5 July 2022	6 July 2022 to 5 April 2023	HB system - agreed to FYE March 2023 amount by (report reference / screen number):
Class 1 NICs: employee and employer per week - weekly thresholds:	£	£	£	
Lower Earnings Limit (LEL)	120.00	123.00	123.00	
Primary Threshold (PT)	184.00	190.00	242.00	
Secondary Threshold (ST)	170.00	175.00	175.00	
Upper Earnings Limit (UEL)	967.00	967.00	967.00	
Upper Secondary Threshold (UST) for under 21s	967.00	967.00	967.00	
Apprentice Upper Secondary Threshold (AUST) for under 25s	967.00	967.00	967.00	
Class 1 NICs: employee and employer per month – monthly thresholds:	£	£	£	
Lower Earnings Limit (LEL)	520.00	533.00	533.00	
Primary Threshold (PT)	797.00	823.00	1048.00	
Secondary Thresholds (ST)	737.00	758.00	758.00	
Upper Earnings Limit (UEL)	4189.00	4189.00	4189.00	
Upper Secondary Threshold (UST) for under 21s	4189.00	4189.00	4189.00	
Apprentice Upper Secondary Threshold (AUST) for under 25s	4189.00	4189.00	4189.00	
Class 1 NICs: employer rates:	FYE March 2022	From 6 April 2022 to 5 November 2022	From 6 November 2022 to 5 April 2023	
Rate above the Secondary Threshold (ST)	13.80%	15.05%	13.80%	
Rate below Upper Secondary Threshold (UST)	0.00%	0.00%	0.00%	
Rate below Apprentice Upper Secondary Threshold (AUPST)	0.00%	0.00%	0.00%	
Class 1A rate on expenses and benefits	13.80%	15.05%	14.53%	
Class 1 NICs: employee rates:				

Between Primary Threshold and Upper Earnings Limit	12.00%	13.25%	12.00%	
Above Upper Earnings Limit	2.00%	3.25%	2.00%	
Married women's reduced rate	5.85%	7.10%	5.85%	
Rate for employees deferring National Insurance	2.00%	3.25%	2.00%	
Class 2 NICs rates (self-employed):	2021 to 2022	2022 to 2023		
	£	£		
Small Profits Threshold (SPT) – amount per year	6,515.00	6,725.00		
Rate per week	3.05	3.15		
Class 3 NI (voluntary):				
Class 3	15.40	15.85		
Class 4 NICs rates (self-employed):				
Lower Profits Limit (LPL)	9,568.00	11,908.00		
Upper Profits Limit (UPL)	50,270.00	50,270.00		
Between Lower Profits Limit (LPL) & Upper Profits Limit (UPL)	9.00%	9.73%		
Rate above Upper Profits Limit (UPL)	2.00%	2.73%		
Special rates:				
Special Class 2 rate for shared fishermen	3.70	3.80		
Special Class 2 rates for volunteer development	6.00	6.15		
Additional Class 4 rate when deferring National Insurance	2.00%	2.73%		

Table 8: War Pensions Scheme benefits

War Pensions scheme benefits rates	FYE March 2022	FYE March 2023	HB system - agreed to FYE March 2023 amount by (report reference / screen number):
	£	£	
Armed Forces Independence Payment:			
Armed Forces Independence Payment	152.15	156.90	
Housing Benefit disregards:			
War Disablement Pension	10.00	10.00	
Supplementary pre-1973 War Widow's Pensions	98.44	101.49	