

Table 109a **Housing-related social security expenditure and plans for Great Britain**

£ million in nominal terms

	1986/87	1990/91	2000/01 outturn	2010/11	2015/16	2016/17	2017/18	2018/19	2019/20 outturn	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26 forecast	2026/27 forecast	2027/28	2028/29
Rent rebates																		
England	1,950	2,711	4,287	4,509	5,059	4,894	4,601	4,324	4,009	3,858	3,631	3,616	3,794	3,943	3,578	3,722	3,984	4,129
+ Wales	263	404	701	233	236	239	240	237	222	212	208	205	215	223	200	203	224	226
+ Scotland	134	168	270	664	677	669	644	617	571	557	531	512	513	527	476	419	486	546
+ New towns	72	86	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
= Total rent rebates (A)	2,419	3,369	5,258	5,405	5,972	5,801	5,485	5,178	4,803	4,627	4,370	4,332	4,522	4,694	4,254	4,344	4,693	4,900
Rent allowances																		
Housing association Private tenants	-	-	3,053	7,350	9,489	9,349	9,107	8,681	7,967	7,726	7,305	7,266	7,450	7,699	6,167	5,837	5,729	5,275
England		2,167	5,286	14,365	16,389	15,805	15,037	13,874	12,085	11,326	10,470	10,013	9,547	9,675	7,367	6,974	6,776	6,254
+ Wales		110	245	660	789	770	751	708	627	582	544	529	523	534	421	394	390	349
+ Scotland		136	373	997	1,095	1,064	1,028	971	864	800	742	705	666	655	520	384	421	452
= Total rent allowances (B)	996	2,413	5,904	16,022	18,272	17,639	16,816	15,552	13,576	12,707	11,756	11,247	10,737	10,865	8,308	7,753	7,586	7,055
Total housing benefit (A+B)	3,415	5,782	11,162	21,427	24,244	23,441	22,301	20,730	18,379	17,334	16,126	15,579	15,259	15,559	12,562	12,096	12,279	11,955
Universal credit housing element																		
England									5,248	10,468	12,091	12,558	14,514	18,297	21,683	22,925	23,812	25,344
Wales									422	744	847	876	1,040	1,350	1,617	1,739	1,829	1,985
Scotland									251	439	512	539	649	831	982	1,041	1,085	1,169
Total UC housing allowances (C)									5,921	11,651	13,451	13,974	16,204	20,478	24,283	25,706	26,725	28,498
+ Council tax benefit (and predecessors)	1,635	2,123	2,575	4,925	-	-	-	-	-	-	-	-	-	-	-	-	-	-
+ Income support: mortgage costs	351	539	521	517	280	278	266	6	7	0	4	4	1	1	1	1	2	2
+ Discretionary housing payments	-	-	-	21	161	184	164	154	132	171	142	111	-	-	-	-	-	-
= Total housing financial support (D)	5,401	8,444	14,258	26,890	24,684	23,903	22,731	20,890	24,439	29,157	29,722	29,668	31,463	36,037	36,845	37,803	39,006	40,455
DWP social security expenditure	44,918	56,479	101,374	153,362	171,800	173,827	178,043	183,729	192,420	213,186	216,148	225,767	257,112	290,203	310,230	319,629	327,200	337,889
+ Personal tax credits	161	494	4,230	27,878	27,519	26,433	24,978	22,005	17,290	14,609	10,313	8,463	6,919	3,265	206	- 103	- 91	- 79
= Total all social security benefits and personal tax credits (E)	45,079	56,973	105,604	181,240	199,319	200,260	203,021	205,734	209,710	227,794	226,461	234,230	264,031	293,468	310,436	319,526	327,109	337,810
All housing and related benefits as a percentage of total benefits and tax credits (D/E)	12.0	14.8	13.5	14.8	12.4	11.9	11.2	10.2	11.7	12.8	13.1	12.7	11.9	12.3	11.9	11.8	11.9	12.0

Sources: DWP Departmental Report 2002, Cm 5424, and earlier equivalent volumes, DWP Benefit Caseload and Expenditure Outturn and Forecasts, and HMRC Annual Reports for Personal Tax Credits.

Notes: 1. Eligible support for mortgage interest costs are based on May figures for years to 2007/08 and financial year estimates from 2008/09 onwards. In April 2018 support for mortgage interest became a loan and as a result expenditure figures relate only to the estimated write-offs of loans.

2. Personal tax credits comprise of working families and disabled tax credit up to 2002/03, which are outside the DWP budget, unlike the benefits they replaced. From 2003/04 they also comprise the elements of the working and child tax credits that are defined as public expenditure.

3. In 2011, some tax credits previously classified as 'negative tax' were reclassified as tax credits within Annually Managed Expenditure and revised figures were published for 2006/07 onwards.

4. From April 2013, funding and policy responsibility for council tax benefit has been transferred to DLUHC, Scottish Government and Welsh Government.

5. Forecasts are consistent with the OBR Autumn 2023 Economic and Fiscal Outlook.

6. Discretionary housing payments (DHPs) outturn figures to 2018/19 include all payments made by local authorities, whatever the funding source. Estimates from 2019/20 are for England and Wales only, as funding for Scotland is now devolved and paid through the block grant. The authors are investigating the inclusion of DHP outturn figures for Scotland.

7. Council tax benefit includes community charge benefit and rate rebate.

8. The cost of the temporary Covid-19 measure of the £20 per week uplift to universal credit and tax credits is greatest in 2020/21-21/22 but falls to zero from 2022/23 onwards.

Table 109b **Housing-related social security expenditure and plans for Great Britain**

£ million in real terms (2022/23 prices)

	1986/87	1990/91	2000/01 outturn	2010/11	2015/16	2016/17	2017/18	2018/19	2019/20 outturn	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26 forecast	2026/27 forecast	2027/28	2028/29
Rent rebates																		
England	5,377	5,646	7,083	5,882	6,128	5,797	5,367	4,939	4,474	4,082	3,873	3,616	3,576	3,659	3,268	3,350	3,529	3,597
+ Wales	725	841	1,158	304	285	283	280	271	248	224	222	205	203	207	183	183	198	197
+ Scotland	370	350	446	866	821	792	751	704	638	590	566	512	483	489	435	377	430	475
+ New towns	199	179	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
= Total rent rebates (A)	6,671	7,016	8,687	7,052	7,235	6,872	6,398	5,914	5,359	4,897	4,661	4,332	4,262	4,355	3,885	3,909	4,157	4,270
Rent allowances																		
Housing association Private tenants	-	-	5,044	9,588	11,496	11,074	10,621	9,916	8,890	8,176	7,792	7,266	7,021	7,144	5,633	5,254	5,075	4,597
England		4,513	8,733	18,739	19,856	18,722	17,537	15,847	13,486	11,985	11,169	10,013	8,999	8,977	6,728	6,277	6,002	5,449
+ Wales		229	405	861	955	912	876	808	700	616	580	529	493	496	384	355	345	304
+ Scotland		284	616	1,300	1,326	1,261	1,199	1,109	964	847	792	705	628	608	475	345	373	394
= Total rent allowances (B)	2,747	5,026	9,754	20,901	22,137	20,895	19,612	17,764	15,150	13,447	12,541	11,247	10,120	10,081	7,588	6,977	6,720	6,147
Total housing benefit (A+B)	9,417	12,043	18,440	27,952	29,372	27,767	26,010	23,678	20,509	18,344	17,202	15,579	14,382	14,436	11,473	10,886	10,878	10,417
Universal Credit Housing Element																		
England									5,856	11,078	12,899	12,558	13,680	16,977	19,804	20,632	21,093	22,083
Wales									471	787	904	876	980	1,253	1,477	1,565	1,620	1,730
Scotland									280	465	546	539	612	771	897	937	961	1,019
Total rent allowances (C)									6,607	12,330	14,348	13,974	15,273	19,000	22,178	23,135	23,674	24,831
+ Council tax benefit (and predecessors)	4,509	4,421	4,253	6,425	-	-	-	-	-	-	-	-	-	-	-	-	-	-
+ Income support: mortgage costs	968	1,123	861	675	339	330	310	7	8	0	4	4	1	1	1	1	2	2
+ Discretionary housing payments	-	-	-	28	195	218	191	176	147	181	151	111	-	-	-	-	-	-
= Total housing financial support (D)	14,894	17,586	23,554	35,079	29,905	28,315	26,512	23,861	27,271	30,855	31,706	29,668	29,655	33,437	33,653	34,023	34,553	35,250
DWP social security expenditure	123,866	117,623	167,470	200,064	208,139	205,912	207,653	209,858	214,716	225,603	230,578	225,767	242,333	269,265	283,346	287,663	289,848	294,412
+ Personal tax credits	444	1,029	6,988	36,368	33,340	31,312	29,133	25,135	19,293	15,460	11,001	8,463	6,521	3,030	188	- 92	- 80	- 69
= Total all social security benefits and personal tax credits (E)	124,310	118,652	174,458	236,432	241,479	237,224	236,786	234,993	234,010	241,062	241,579	234,230	248,854	272,295	283,534	287,570	289,767	294,343
All housing and related benefits as a percentage of total benefits and tax credits (D/E)	12.0	14.8	13.5	14.8	12.4	11.9	11.2	10.2	11.7	12.8	13.1	12.7	11.9	12.3	11.9	11.8	11.9	12.0

Sources and notes: See Table 109a.