

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	2020/21 outturn	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	2028/29	2029/30	
																	forecast			
Rent rebates																				
England	1,950	2,711	4,287	4,509	5,059	4,894	4,601	4,324	4,009	3,856	3,623	3,603	3,753	3,522	2,926	2,845	2,915	3,013	3,166	
+ Wales	263	404	701	233	236	239	240	237	222	213	207	202	210	197	155	148	150	154	161	
+ Scotland	134	168	270	664	677	669	644	617	571	557	540	527	525	491	390	371	377	385	401	
+ 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	4,488	4,211	3,472	3,363	3,441	3,552	3,727	
Rent allowances																				
Housing association	-	-	3,053	7,350	9,489	9,349	9,107	8,681	7,967	7,726	7,305	7,266	7,634	7,865	6,036	5,821	6,018	6,257	6,596	
Private tenants	-	-	2,851	8,672	8,783	8,291	7,709	6,871	5,609	4,981	4,451	3,981	3,650	3,083	2,130	1,970	1,930	1,884	1,868	
England		2,167	5,286	14,365	16,389	15,805	15,037	13,874	12,085	11,323	10,471	10,007	10,032	9,714	7,240	6,906	7,044	7,213	7,496	
+ Wales		110	245	660	789	770	751	708	627	584	543	525	541	534	402	385	394	406	424	
+ Scotland		136	373	997	1,095	1,064	1,028	971	864	800	742	715	711	699	524	500	510	522	543	
= 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	11,284	10,947	8,166	7,790	7,948	8,141	8,464	
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	15,773	15,158	11,638	11,154	11,390	11,694	12,191	
Universal credit housing element																				
England									5,290	10,520	11,993	12,780	14,574	17,879	20,949	22,034	22,568	23,208	24,017	
Wales									253	443	510	551	630	785	933	992	1,025	1,077	1,155	
Scotland									426	753	849	901	1,026	1,294	1,563	1,691	1,762	1,849	1,966	
Total UC housing allowances (C)									5,969	11,716	13,352	14,231	16,230	19,958	23,445	24,718	25,355	26,133	27,138	
+ 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	7	10	1	1	1	1	2	
+ Discretionary housing payments	-	-	-	21	161	183	164	151	132	171	142	111	112	-	-	-	-	-	-	
= Total housing financial support (D)	5,401	8,444	14,258	26,890	24,685	23,902	22,731	20,888	24,488	29,222	29,623	29,925	32,122	35,125	35,084	35,872	36,746	37,828	39,331	
DWP social security expenditure	44,918	56,479	101,374	153,362	171,800	173,826	178,042	183,726	192,421	213,186	216,148	234,100	267,304	287,949	304,010	316,613	325,245	336,826	352,649	
+ Personal tax credits	161	494	4,230	27,878	27,519	26,433	24,978	22,005	17,290	14,609	10,341	8,490	7,008	1,858	-73	-118	-110	-103	-96	
= Total all social security benefits and personal tax credits (E)	45,079	56,973	105,604	181,240	199,319	200,259	203,021	205,731	209,710	227,794	226,489	242,590	274,312	289,807	303,936	316,496	325,136	336,723	352,552	
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	12.3	11.7	12.1	11.5	11.3	11.3	11.2	11.2	

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 MHCLG, Scottish Government and Welsh Government.

5. Forecasts are consistent with the OBR Autumn 2024 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. The authors are investigating the potential to include DHP outturn figures for Scotland, where DHP is now devolved and paid through the block grant.

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

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	2020/21 outturn	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27 forecast	2027/28	2028/29	2029/30
<b>Rent rebates</b>																			
England	5,740	6,027	7,562	6,279	6,541	6,188	5,729	5,272	4,775	4,359	4,119	3,824	3,753	3,441	2,793	2,665	2,682	2,723	2,811
+ Wales	774	898	1,236	324	305	302	299	289	265	241	235	215	210	193	148	139	138	139	143
+ Scotland	394	373	476	924	876	846	801	752	681	630	614	559	525	480	372	348	346	348	356
+ New towns	212	191	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
= Total rent rebates (A)	7,121	7,489	9,275	7,527	7,722	7,336	6,829	6,313	5,720	5,230	4,968	4,598	4,488	4,113	3,314	3,151	3,166	3,210	3,309
<b>Rent allowances</b>																			
Housing association	-	-	5,385	10,234	12,270	11,822	11,337	10,585	9,489	8,733	8,306	7,712	7,634	7,682	5,762	5,453	5,537	5,654	5,856
Private tenants	-	-	5,029	12,075	11,357	10,484	9,597	8,378	6,681	5,631	5,061	4,226	3,650	3,011	2,033	1,846	1,776	1,703	1,659
England		4,818	9,324	20,002	21,192	19,986	18,720	16,915	14,394	12,800	11,905	10,621	10,032	9,489	6,911	6,470	6,481	6,518	6,656
+ Wales		244	432	919	1,020	974	935	863	747	660	618	557	541	522	384	361	363	367	377
+ Scotland		303	657	1,388	1,415	1,346	1,279	1,184	1,029	904	844	759	711	683	500	468	469	472	482
= Total rent allowances (B)	2,932	5,365	10,414	22,310	23,627	22,305	20,935	18,962	16,170	14,364	13,367	11,937	11,284	10,694	7,795	7,299	7,313	7,357	7,515
Total housing benefit (A+B)	10,052	12,855	19,689	29,836	31,349	29,641	27,764	25,275	21,890	19,594	18,335	16,535	15,773	14,806	11,109	10,450	10,479	10,567	10,824
<b>Universal Credit Housing Element</b>																			
England									6,301	11,891	13,637	13,564	14,574	17,464	19,997	20,644	20,764	20,972	21,323
Wales									301	501	580	585	630	767	891	930	943	973	1,026
Scotland									508	851	965	956	1,026	1,264	1,492	1,585	1,621	1,671	1,745
Total rent allowances (C)									7,110	13,243	15,182	15,105	16,230	19,495	22,380	23,159	23,328	23,616	24,095
+ Council tax benefit (and predecessors)	4,813	4,719	4,541	6,858	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
+ Income support: mortgage costs	1,033	1,198	919	720	361	352	331	8	9	1	5	4	7	9	1	1	1	1	1
+ Discretionary housing payments	-	-	-	30	209	231	204	185	157	194	161	118	-	-	-	-	-	-	-
= Total housing financial support (D)	15,898	18,772	25,149	37,444	31,919	30,224	28,299	25,467	29,166	33,032	33,682	31,762	32,010	34,310	33,489	33,610	33,808	34,184	34,920
DWP social security expenditure	132,219	125,555	178,807	213,552	222,151	219,807	221,652	224,010	229,180	240,982	245,767	248,468	267,304	281,270	290,195	296,645	299,244	304,379	313,102
+ Personal tax credits	474	1,098	7,461	38,820	35,585	33,425	31,096	26,830	20,593	16,514	11,758	9,011	7,008	1,815	- 70	- 110	- 101	- 93	- 85
= Total all social security benefits and personal tax credits (E)	132,693	126,653	186,268	252,371	257,736	253,232	252,748	250,839	249,773	257,495	257,524	257,479	274,312	283,085	290,125	296,534	299,143	304,287	313,016
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	12.3	11.7	12.1	11.5	11.3	11.3	11.2	11.2

Sources and notes: See Table 109a.