

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 forecast	2028/29	2029/30	2030/31
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	3,904	3,379	3,216	3,301	3,401	3,560	3,660
+ Wales	263	404	701	233	236	239	240	237	222	213	207	202	210	215	176	163	165	169	176	180
+ Scotland	134	168	270	664	677	669	644	617	571	557	540	527	525	569	471	438	448	460	481	494
+ 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	4,688	4,025	3,817	3,914	4,031	4,218	4,335
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	7,650	7,641	6,493	6,252	6,441	6,662	7,007	7,232
England	-	2,167	5,286	14,365	16,389	15,805	15,037	13,874	12,085	11,323	10,471	10,007	10,031	9,611	7,924	7,570	7,791	8,054	8,463	8,725
+ Wales	-	110	245	660	789	770	751	708	627	584	543	525	542	489	397	365	365	367	376	377
+ Scotland	-	136	373	997	1,095	1,064	1,028	971	864	800	742	715	712	666	540	497	497	500	512	514
= 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	10,766	8,860	8,431	8,652	8,922	9,351	9,616
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	15,455	12,886	12,248	12,566	12,952	13,569	13,950
Universal credit housing element																				
England	-	-	-	-	-	-	-	-	5,357	10,545	12,036	12,711	14,777	18,543	21,882	23,594	24,027	24,521	25,315	26,203
Wales	-	-	-	-	-	-	-	-	256	444	512	550	643	795	970	1,067	1,097	1,124	1,164	1,208
Scotland	-	-	-	-	-	-	-	-	431	754	851	899	1,047	1,272	1,603	1,810	1,883	1,945	2,031	2,118
Total UC housing allowances (C)	-	-	-	-	-	-	-	-	6,044	11,743	13,399	14,160	16,467	20,609	24,455	26,471	27,007	27,590	28,510	29,529
+ 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	6	4	4	7	10	15	1	1	2	2	2
+ Discretionary housing payments	-	-	-	21	161	183	164	151	132	171	142	111	112	106	-	-	-	-	-	-
= Total housing financial support (D)	5,401	8,444	14,258	26,890	24,685	23,902	22,731	20,888	24,562	29,255	29,670	29,854	32,359	36,179	37,356	38,720	39,574	40,544	42,080	43,481
+ DWP social security expenditure	44,918	56,479	101,374	153,362	171,800	173,926	178,149	183,849	192,569	213,243	217,562	233,139	267,855	289,193	309,529	328,131	337,951	348,410	364,452	380,899
+ Personal tax credits	161	494	4,230	27,878	27,519	26,433	24,978	22,005	17,290	14,609	10,136	8,490	7,034	1,764	- 62	- 92	- 56	- 36	- 23	- 14
= Total all social security benefits and personal tax credits (E)	45,079	56,973	105,604	181,240	199,319	200,359	203,127	205,854	209,859	227,852	227,698	241,629	274,889	290,957	309,467	328,039	337,895	348,374	364,429	380,885
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	10.1	11.7	12.8	13.0	12.4	11.8	12.4	12.1	11.8	11.7	11.6	11.5	11.4

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 2025 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 DHP funding for Scotland is 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 (2024/25 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	2027/28 forecast	2028/29	2029/30	2030/31
Rent rebates																				
England	5,970	6,268	7,859	6,527	6,760	6,411	5,953	5,469	4,941	4,516	4,233	3,933	3,892	3,904	3,282	3,058	3,079	3,119	3,210	3,243
+ Wales	805	934	1,285	337	315	313	311	300	274	250	242	221	218	215	171	155	154	155	159	160
+ Scotland	410	388	495	961	905	876	833	780	704	653	631	575	545	569	457	417	418	422	434	438
+ New towns	220	199																		
= Total rent rebates (A)	7,406	7,789	9,639	7,824	7,980	7,600	7,097	6,549	5,919	5,419	5,105	4,729	4,654	4,688	3,910	3,629	3,651	3,695	3,803	3,840
Rent allowances																				
Housing association Private tenants			5,597	10,639	12,681	12,248	11,782	10,981	9,819	9,049	8,535	7,932	7,933	7,641	6,307	5,944	6,009	6,109	6,318	6,407
England	-	5,011	9,691	20,792	21,902	20,707	19,454	17,549	14,894	13,262	12,234	10,924	10,402	9,611	7,697	7,197	7,268	7,384	7,631	7,730
+ Wales	-	254	449	956	1,054	1,009	972	895	773	684	635	573	562	489	385	347	340	337	339	334
+ Scotland	-	315	683	1,443	1,463	1,394	1,330	1,228	1,065	937	867	781	738	666	524	472	464	459	462	456
= Total rent allowances (B)	3,049	5,580	10,823	23,191	24,419	23,110	21,755	19,672	16,732	14,883	13,736	12,278	11,702	10,766	8,607	8,017	8,072	8,180	8,431	8,520
Total housing benefit (A+B)	10,455	13,369	20,462	31,015	32,399	30,710	28,852	26,221	22,650	20,302	18,841	17,007	16,356	15,455	12,517	11,646	11,724	11,876	12,233	12,360
Universal Credit Housing Element																				
England								6,602	12,350	14,063	13,876	15,324	18,543	21,256	22,434	22,417	22,482	22,824	23,216	
Wales								316	520	598	600	667	795	942	1,014	1,024	1,031	1,049	1,070	
Scotland								531	883	995	981	1,086	1,272	1,557	1,721	1,757	1,783	1,831	1,877	
Total rent allowances (C)								7,449	13,754	15,656	15,458	17,076	20,609	23,756	25,169	25,197	25,296	25,704	26,163	
+ Council tax benefit (and predecessors)	5,006	4,908	4,720	7,129	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
+ Income support: mortgage costs	1,075	1,246	955	749	374	365	344	8	9	7	5	4	7	10	15	1	1	2	1	2
+ Discretionary housing payments				31	216	240	212	192	163	201	165	121	116	106	-	-	-	-	-	-
= Total housing financial support (D)	16,535	19,523	26,137	38,923	32,988	31,314	29,408	26,421	30,270	34,263	34,667	32,591	33,556	36,179	36,288	36,816	36,922	37,173	37,939	38,525
DWP social security expenditure	137,515	130,582	185,835	221,989	229,591	227,865	230,479	232,553	237,321	249,747	254,198	254,510	277,762	289,193	300,679	311,992	315,299	319,441	328,590	337,479
+ Personal tax credits	493	1,142	7,754	40,353	36,777	34,630	32,316	27,834	21,308	17,110	11,843	9,268	7,294	1,764	-60	-87	-52	-33	-21	-12
= Total all social security benefits and personal tax credits (E)	138,008	131,724	193,589	262,342	266,368	262,495	262,794	260,387	258,628	266,857	266,041	263,778	285,056	290,957	300,619	311,904	315,247	319,408	328,569	337,466
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	10.1	11.7	12.8	13.0	12.4	11.8	12.4	12.1	11.8	11.7	11.6	11.5	11.4

Sources and notes: See Table 109a