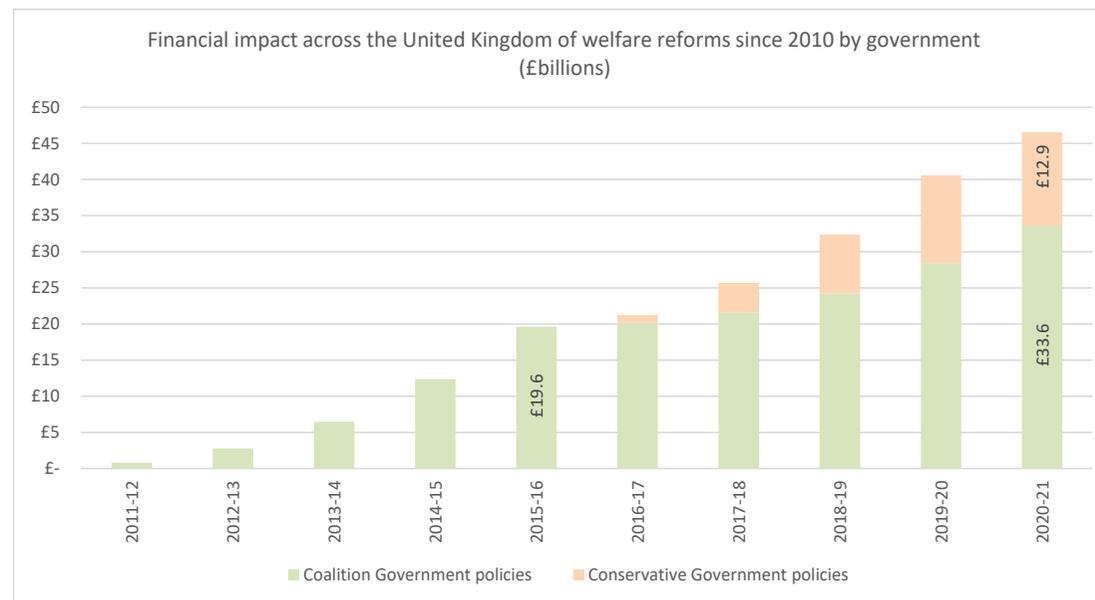
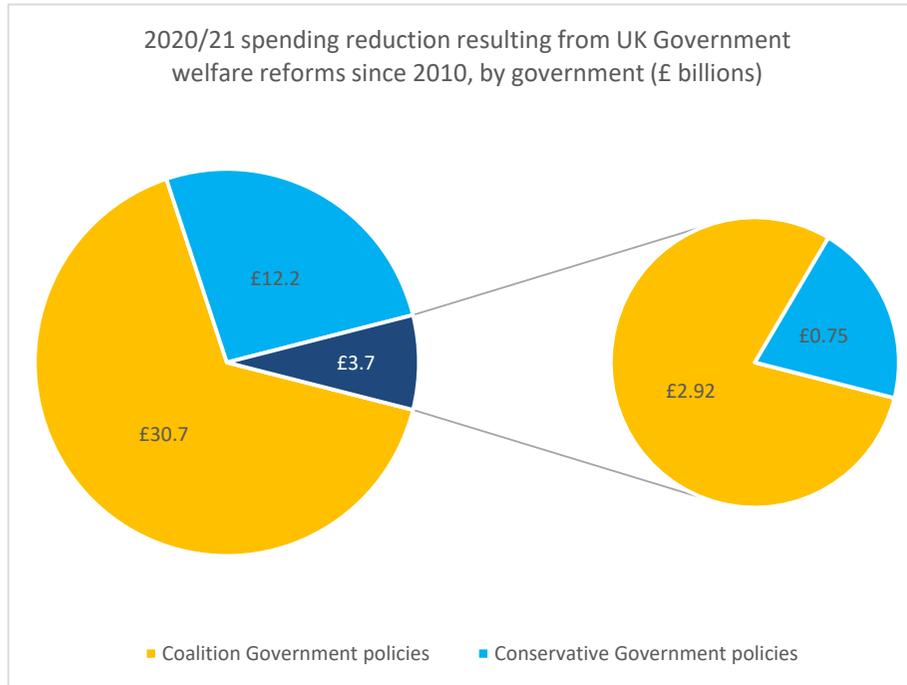


1. Costings by coalition policy are taken from the Office for Budget Responsibility (OBR) 2016, in OBR GB costings
2. OBR costed Coalition policies by policy in 2015-16, but not in 2020-21
3. Calculations for the 2017 report used top-down share of total for Coalition uprating reforms because some policies had their full effect by 2015 while others did not. Therefore each policy's share of the total could be different in 2021 from 2016.
4. All 2015-16 coalition government estimates use WR 2017 calculations, because appropriate 2015-16 Scottish shares of caseload were available for and used in the previous 2017 calculation.
5. In this year's report 2020-21 uses new 2016-17 and subsequent Scottish shares of caseload for coalition government non-uprating policies.
6. Coalition policies in the years between 2015/16 and 2020/21 use stepped increases based on assumed WR 2017 multipliers in summary
7. For Conservative reforms we use similar GB baseline spending reduction figures as WR 2017, but new Scottish shares are applied because revised data is available.
8. Among conservative government reforms, HB cuts for 18-21 year olds no longer apply. The same is true of LHA rates for the social rented sector and pay to stay. Better UC advances and HB run-on payments are now included based on autumn 2017 budget data

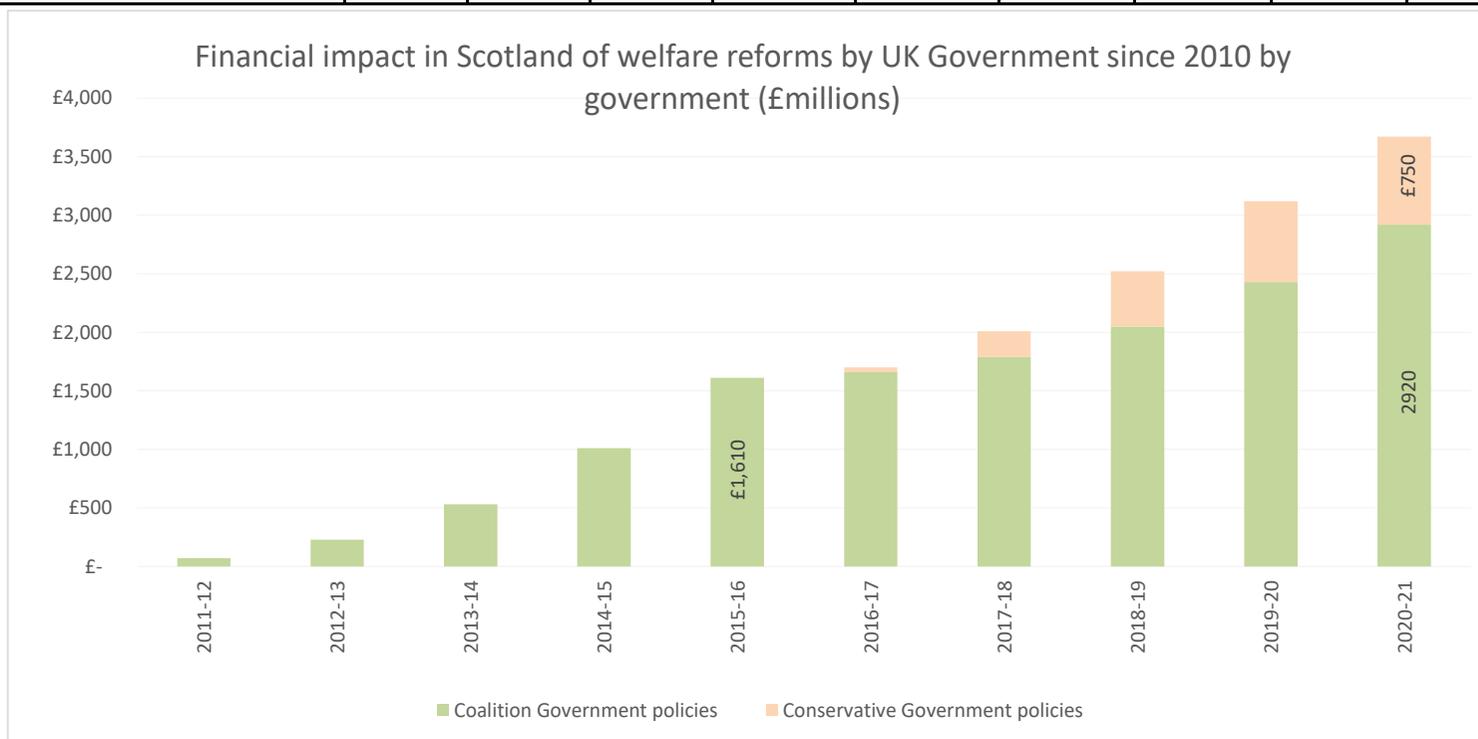
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Coalition - all uprating	£ 448	£ 1,568	£ 3,696	£ 7,056	£ 11,200	£ 11,624	£ 12,684	£ 14,698	£ 17,878	£ 21,800
Coalition - non uprating	£ 336	£ 1,176	£ 2,772	£ 5,292	£ 8,400	£ 8,536	£ 8,876	£ 9,522	£ 10,542	£ 11,800
Conservative government policies	£ -	£ -	£ -	£ -	£ -	£ 1,085	£ 4,120	£ 8,180	£ 12,160	£ 12,920
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Coalition uprating policies	£ 0.5	£ 1.6	£ 3.7	£ 7.1	£ 11.2	£ 11.6	£ 12.7	£ 14.7	£ 17.9	£ 21.8
Coalition non-uprating policies	£ 0.3	£ 1.2	£ 2.8	£ 5.3	£ 8.4	£ 8.5	£ 8.9	£ 9.5	£ 10.5	£ 11.8
Coalition Government policies	£ 0.8	£ 2.8	£ 6.5	£ 12.4	£ 19.6	£ 20.2	£ 21.6	£ 24.2	£ 28.4	£ 33.6
Conservative Government policies						£ 1.1	£ 4.1	£ 8.2	£ 12.2	£ 12.9



UK	2020-21
Conservative Government policies	£ 33.6
Conservative Government policies	£ 12.9
Scotland	
Coalition Government policies	£ 2.9
Conservative Government policies	£ 0.7
Rump UK	
Coalition Government policies	£ 30.7
Conservative Government policies	£ 12.2
Coalition Government policies	£ 2.92
Conservative Government policies	£ 0.75



	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Coalition -uprating	38.8	135.8	320.1	611.1	970	1008	1104	1286	1574	1929
Coalition - non-uprating	25.6	89.6	211.2	403.2	640	654	689	756	861	990
Conservative	0	0	0	0	0	40	222	466	695	749
Sum	£ 64	£ 225	£ 531	£ 1,014	£ 1,610	1702	2016	2508	3129	3668
Coalition uprating policies	£ 40	£ 140	£ 320	£ 610	£ 970	1010	1100	1290	1570	1930
Coalition non-uprating policies	£ 30	£ 90	£ 210	£ 400	£ 640	650	690	760	860	990
Coalition Government policies	£ 70	£ 230	£ 530	£ 1,010	£ 1,610	1660	1790	2050	2430	2920
Conservative Government policies						£ 40	£ 220	£ 470	£ 690	£ 750



Removed
Cap social rents to LHA

WR 2017 costings (GB level) - social rents to LHA, 18-21 HB and pay to stay removed

<i>All costings in £ millions</i>	2016-17	2017-18	2018-19	2019-20	2020-21	Source
Reduce SRS rents by 1% (England only)	590	1180	2140	3185	3165	Updated with new inflation forecasts (RF)
Benefit freeze	-	805	2,355	4,370	4,480	Budget 2016 updated
UC WA reduction	120	1,225	2,225	2,850	3,190	Budget 2016 updated
TC and UC 2 child limit	-	305	750	1,170	1,560	Budget 2016 updated
TC and UC family element removal	110	230	405	540	645	Budget 2017 updated
Support for Mortgage interest loan	- 30	- 35	265	245	245	Budget 2016 updated
ESA WRAG reduction	-	30	110	165	205	Budget 2016 updated
Pension credit saving credit freeze	140	140	140	135	130	Updated with figures from DWP Impact assessment
Benefit cap	65	155	110	100	110	Budget 2017 updated
TC income rise disregard	90	145	155	95	55	
UC conditionality	-	5	-	35	35	Budget 2016 updated
UC taper	-	35	175	400	570	Autumn 2017 budget
Universal Credit: remove 7 day wait and extend advances to 100%		- 20	- 170	- 205	- 195	Autumn 2017 budget
Universal Credit: run on payment for housing benefit recipients		-	- 130	- 125	- 135	Autumn 2017 budget
Total	1,085	4,120	8,180	12,160	12,920	

<i>All costs in £ millions</i>	2016-17	2017-18	2018-19	2019-20	2020-21	
Reduce SRS rents by 1% (England only)	£590	£1,180	£2,140	£3,185	£3,165	2017
Benefit freeze	£0	£805	£2,355	£4,370	£4,480	2016
UC WA reduction	£120	£1,225	£2,225	£2,850	£3,190	2016
TC and UC 2 child limit		£305	£750	£1,170	£1,560	2016
TC and UC family element removal	£110	£230	£405	£540	£645	2017
Support for Mortgage interest loan	£30	£35	£265	£245	£245	2016
ESA WRAG reduction		£30	£110	£165	£205	2016
Pension credit saving credit freeze	£140	£140	£140	£135	£130	2016
Benefit cap	£65	£155	£110	£100	£110	2017
TC income rise disregard	£90	£145	£155	£95	£55	2017
UC conditionality		£5	£0	£35	£35	2017
UC taper		£35	£175	£400	£570	2016
Universal Credit: remove 7 day wait and extend advances to 100%		£20	£170	£205	£195	2017
Universal Credit: run on payment for housing benefit recipients			£130	£125	£135	2017
Total	£1,085	£4,120	£8,180	£12,160	£12,920	

	2016-17	2017-18	2018-19	2019-20	2020-21
RF - Benefit Freeze		0	300	600	900
DWP - Benefit Cap		65	155	110	100
LHA - indigogo report method					900
Budget 2016	Removed				
AS 2016	Local Housing Allowance: implement for new tenancies from April 2017				
AS 2016					

Welfare Cuts Introduced by the Conservative (15 -) Government (Scotland)

		All costings in £ millions					
		2016-17	2017-18	2018-19	2019-20	2020-21	
Share UK means tested spend	8.19%	Benefit freeze	£0	£66	£193	£358	£367
Share UK in-work tax credit claims	7.38%	UC WA reduction	£9	£90	£164	£210	£236
Share UK TC claims 3+ chdn	5.91%	TC and UC 2 child limit	£0	£18	£44	£69	£92
Share UK TC families with chdn	7.38%	TC and UC family element removal	£8	£17	£30	£40	£48
Share 2016 UK home ownership	8.75%	Support for Mortgage interest loan	-£3	-£3	£23	£21	£21
Share UK WRAG claimants	12.73%	ESA WRAG reduction	£0	£4	£14	£21	£26
Share UK PC saving credit claimants	10.09%	Pension credit saving credit freeze	£14	£14	£14	£14	£13
Share UK ben cap claimants	5.33%	Benefit cap	£3	£8	£6	£5	£6
Share UK benefit spend	8.60%	TC income rise disregard	£8	£12	£13	£8	£5
Share UK benefit spend	8.60%	UC conditionality	£0	£0	£0	£3	£3
Share UK in-work tax credit claims	7.38%	UC taper	£0	-£3	-£13	-£30	-£42
Share UK means tested spend	8.19%	Universal Credit: remove 7 day wait and extend advances to 100%	£0	-£2	-£14	-£17	-£16
Share UK HB expenditure	7.18%	Universal Credit: run on payment for housing benefit recipients	£0	£0	-£9	-£9	-£10
		Total	£40	£222	£466	£695	£749

		2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	
	Pre-coalition policies						3.8					11.5	
Coalition Government (Uprating Policies)	CPI indexation (repalce RPI and Rossi) for most benefits and tax credits						5.2						
	Child benefit frozen for three years from 2011-12						1.4						
	Pensions triple-lock						0.6						
	Three-year freeze in WTC basic rate and 30-hour element						1						
	1 % cap on uprating of most working-age benefits from 2013-14						1.6						
	1 year uprating freeze on child benefit payments, LHA rates						0.4						
	Smaller uprating measures(?)						1.1						
	All uprating policies						11.2					21.8	
Coalition Government (other welfare policies)	Reforms to disability benefits (PIP)						0.1					0.6	
	Universal Credit						-					-	
	ESA - contribution based limited to 1 year						0.2					0	
	High income child benefit charge						1.4					2.1	
	Tax credit reforms (family element)						1.6					1.8	
	Further tax credit measures (childcare costs, hours threshold etc)						1.2					1.3	
	Cut in LHA to 30th of local private sector rents						0.5						
	Matching the basic state pension increase in 11-12 in the PC min income guarantee						-0.6						-1.0
	Bedroom tax						0.5						0.5
	Tax redit (admin and collection)						0.5						0.5
	Smaller measures						2.1						1.5
	Miscellaneous						0.8						0.0
	Accelerate SPA equalisation and to raise the SPA for both men and women to 66 between 2018 and 2020.						0						4.5
Coalition Government (non-uprating) policies		0	0	0	0	0	8.4	0	0	0	0	11.8	
All Coalition Government policies							19.6					33.6	

		Scotland		Scotland		Great Britain	
OBR Costings (October 2016)		2015-16	DWP 2020-21	2015-16	2020-21	2015-16	2020-21
Coalition Government (Uprating Policies)	CPI indexation (repalce RPI and Rossi) for most benefits and tax credits	460	N/A	460	900	5,200	10,120
	Child benefit frozen for three years from 2011-12	110	N/A	110	110	1,400	1,400
	Pensions triple-lock	50	N/A	50	100	600	1,170
	Three-year freeze in WTC basic rate and 30-hour element	90	N/A	80	80	1,000	1,000
	1 % cap on uprating of most working-age benefits from 2013-14	140	N/A	140	260	1,600	3,110
	1 year uprating freeze on child benefit payments, LHA rates	40	N/A	30	60	400	780
	Smaller uprating measures	100	N/A	100	180	1,100	2,140
	All uprating policies	990	1,929	970	1,690	11,200	21,800
	Reforms to disability benefits (PIP)	10	70	10	70	100	600
	Universal Credit	-	-	-	-	-	-
Coalition Government (other welfare policies)	ESA - contribution based limited to 1 year	20	-	20	-	200	-
	High income child benefit charge	110	170	110	170	1,400	2,100
	Tax credit reforms (family element)	120	140	120	140	1,600	1,770
	Further tax credit measures (childcare costs, hours threshold etc)	90	100	90	100	1,200	1,330
	Cut in LHA to 30th of local private sector rents	40	-	40	-	500	-
	Matching the basic state pension increase in 11-12 in the PC min income guarantee	- 50	- 90	- 50	- 80	- 600	- 1,000
	Bedroom tax	-	40	-	-	500	500
	Tax Credit (admin and collection)	40	40	40	40	500	500
	Smaller measures	190	130	190	130	2,100	1,500
	<i>Accounting adjustment</i>	80	-	70	-	900	-
	Accelerate SPA equalisation and to raise the SPA for both men and women to 66 between 2018 and 2020.	-	390	-	380	-	4,500
	Coalition Government (non-uprating) policies	650	990	640	950	8,400	11,800
All Coalition Government policies (excluding pension measures)	1,640	2,919	1,610	2,640	19,600	33,600	

Scottish share applied 2020-21		Scottish share applied 15-16	
DWP benefit spend share	8.85%	DWP benefit spend share	8.81%
Child Benefit share	7.90%	Child Benefit share	7.86%
State Pension Share	8.73%	State Pension Share	8.46%
Tax Credits - expenditure share	7.84%	Tax Credits - expenditure share	7.72%
DWP benefit spend share	8.46%	DWP benefit spend share	8.81%
Average of child/housing benefit shares	7.65%	Average of child/housing benefit shares	7.58%
DWP benefit spend share	8.46%	DWP benefit spend share	8.81%
Share of working-age and pension-age PIP	11.00%	Share of working-age and pension-age PIP	10.90%
			0.00%
ESA share	11.22%	ESA share	11.09%
Child Benefit share	7.90%	Child Benefit share	7.86%
Tax Credits - expenditure share	7.84%	Tax Credits - expenditure share	7.72%
Tax Credits - expenditure share	7.84%	Tax Credits - expenditure share	7.72%
Housing Benefit	7.39%	Housing Benefit	7.31%
State Pension share	8.73%	State Pension share	8.46%
Bedroom tax applied share	7.39%	Bedroom tax applied share	0.00%
Tax Credits - expenditure share	7.84%	Tax Credits - expenditure share	7.72%
DWP benefit spend share	8.46%	DWP benefit spend share	8.81%
DWP benefit spend share	8.46%	DWP benefit spend share	8.81%
State Pension prop	8.73%	State Pension prop	8.46%

Country / Region	TC Spending 2016/17	CB spending 2016/17	Spending millions - 2016/17				Income Support	Jobseeker's Allowance	Universal Credit spending
			August 2017 CB # families	Employment and Support Allowance	Housing Benefit				
GREAT BRITAIN	26433.00	11253.00	7121585.00	14830.44	23440.60	2231.88	1875.48	1585.29	
Upated to UK	27428.96	11640.00	7376965.00	15262.82	24124.00	2296.95	1930.16	1631.51	
SCOTLAND			562960.00	1663.92	1733.12	192.85	195.64	162.98	
Scottish share UK			0.08	0.11	0.07	0.08	0.10	0.10	
Scottish share GB			0.08	0.11	0.07	0.09	0.10	0.10	
Scottish shares of UK means-tested welfare spending				Scottish shares of GB means-tested welfare spending					
2016/17 figure	UK spending	Share	Scotland spending		2016/17 figure	GB spending	Share	Scotland spending	
CB spending	11640.00	0.08	888.29		CB spending	11253.00	0.08	889.55	
Tax Credits spending	27428.96	0.08	2067.17		Tax Credits spending	26433.00	0.08	2071.45	
HB spending	24124.00	0.07	1733.12		HB spending	23440.60	0.07	1733.12	
IS spending	2296.95	0.08	193.00		IS spending	2231.88	0.09	192.85	
JSA	1930.16	0.10	196.00		JSA	1875.48	0.10	195.64	
UC	1631.51	0.10	163.00		UC	1585.29	0.10	162.98	
ESA	15262.82	0.11	1664.00		ESA	14830.44	0.11	1663.92	
	84314.39	0.08	6904.58			81649.69	0.08	6909.51	
Populations									
Great Britain	64169395.00								
Northern Ireland	1870834.00								
Sum	66040229.00								
Multiplier to uprate GB to UK	1.03								
Multiplier to downrate UK to GB	0.97								
2016 Home ownership share. Source: http://researchbriefings.files.parliament.uk/documents/CBP-7706/CBP-7706.pdf - not annually updated									
	0.09								
	16913.00								
Northern Ireland statistics									
https://www.communities-ni.gov.uk/publications/benefits-statistics-summary-publication-national-statistics-february-2018									
Population estimates									
https://www.ons.gov.uk/peoplepopulationandcommunity/populationandmigration/populationestimates/datasets/populationestimatesforukenglandandwalesscotlandandnorthernireland									

Appropriate Scottish shares												
				Measure identified in OBR report for 2015/16 costings	Share used	Description						
DWP benefit spend share	8.81%			CPI indexation (replace RPI and RPIx) for most benefits and tax credits	8.81%	Scottish share of total DWP benefit expenditure (2015/16)						
Child Benefit share	7.9%			Child benefit frozen for three years from 2011-12	7.86%	Scottish share of HMRC spending on child benefit (2012/13)						
State Pension Share	8.46%			Pensions triple lock	8.46%	Scottish share of DWP expenditure on State Pension (2015/16)						
Tax Credits - expenditure share	7.72%			Three-year freeze in WTC basic rate and 30-hour element	7.72%	Scottish share of HMRC spending on Tax Credits (2012/13)						
DWP benefit spend share	8.81%			1% cap on uprating of most working-age benefits from 2013-14	8.81%	Scottish share of total DWP benefit expenditure (2015/16)						
Average of child/housing benefit shares	7.58%			1 year uprating freeze on child benefit payments, LHA rates	7.58%	Average of shares used for Child Benefit freeze and cut to LHA rates						
DWP benefit spend share	8.81%			Smaller uprating measures	8.81%	Scottish share of total DWP benefit expenditure (2015/16)						
				Reforms to disability benefits (PIP)	10.90%	Scottish share of working-age DLA and PIP expenditure (2015/16)						
Share of working-age and pension-age PIP/DLA	10.90%			ESA - contribution based limited to 1 year	11.09%	Scottish share of ESA expenditure (2015/16)						
N/A				High income child benefit charge	7.86%	Scottish share of HMRC spending on child benefit (2012/13)						
ESA share	11.09%			Tax credit reforms (family element)	7.72%	Scottish share of HMRC spending on Tax Credits (2012/13)						
Child Benefit share	7.9%			Further tax credit measures (childcare costs, hours threshold etc)	7.72%	Scottish share of HMRC spending on Tax Credits (2012/13)						
Tax Credits - expenditure share	7.72%			Cut in LHA to 30th of local private sector rents	7.31%	Scottish share of housing benefit expenditure (2015/16)						
Tax Credits - expenditure share	7.72%			Matching the basic state pension increase in 11-12 in the PC min income guarantee	8.46%	Scottish share of DWP expenditure on State Pension (2015/16)						
Housing Benefit	7.31%			Tax Credit (admin and collection)	7.72%	Scottish share of total DWP benefit expenditure (2015/16)						
State Pension share	8.46%			Smaller measures	8.81%	Scottish share of total DWP benefit expenditure (2015/16)						

