

Social Security Assistance in Scotland

Up-rating for Inflation in 2026-27

Consideration of the effects of inflation on Scottish social security payments as detailed within section 86A of the Social Security (Scotland) Act 2018.

Laid before the Scottish Parliament by the Scottish Ministers under section 86A(1)(c)

XX January 2026



Scottish Government
Riaghaltas na h-Alba
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Foreword

We know that people are continuing to struggle with rising prices. That is why it is vital that we ensure the financial support provided by social security payments maintain their value, avoiding any decline in their purchasing power. As a Government we recognise this, which is why I was proud when we extended the legal obligation to annually increase all benefits delivered under the Social Security (Scotland) Act 2018 in line with inflation.

This report, as in previous years, sets out the impact of inflation on Scottish social security payments and confirms the Scottish Governments intentions to address that impact in 2026-27. Each form of assistance has been adjusted to consider the rate of change in prices in the economy using the recognised measure of inflation – the 12 month rate of the Consumer Prices Index (CPI) – for September 2025.

Each year, we strive to go further and I am delighted to see our Scottish social security system continuing to evolve and improve to meet the needs of the people of Scotland. Following the enactment of the Social Security (Amendment) (Scotland) Act 2025, work has begun on the implementation of a range of improvements to various processes and policies, helping to further enhance client experience and provide value for money.

Social Security Scotland continues to successfully roll out new benefits with Scottish Adult Disability Living Allowance introduced in March 2025, replacing Disability Living Allowance for adults in Scotland. In the first six months, payments totalling £33.9 million have already been made.

This winter, Pension Age Winter Heating Payment is expected to provide support to at least 880,000 pensioners to help with heating bills for those of state pension age and with an individual income below £35,000 per year.

Further improvements are planned in the near future. Extra support for those caring for more than one person will be available in the form of the new Carer Additional Person Payment and Scottish Carer Supplement which replaces, for most carers, the Carer's Allowance Supplement. These new forms of assistance will be paid alongside Carer Support Payment as part of an enhanced overall package of Carer Support from March 2026.

The continued investment in social security, providing much needed support to those most vulnerable in our society, reflects our relentless determination to address inequality and poverty in Scotland.

Shirley-Anne Somerville
Cabinet Secretary for Social Justice

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1. Purpose

1.1 Section 86A¹ of the Social Security (Scotland) Act 2018² ('the 2018 Act') requires Scottish Ministers to consider the effects of price inflation on all forms of assistance delivered under Chapter 2 of Part 2 or sections 79 and 93A of the 2018 Act and to lay a report in the Scottish Parliament before the end of each financial year.

1.2 This report sets out the inflation-adjusted level of each relevant figure, explains how the inflation-adjusted levels have been calculated and states what the Scottish Ministers have done, or intend to do, and their reasons for that decision. The previous report was laid before the Scottish Parliament and then published on 29 January 2025³.

1.3 The forms of assistance under the reporting duty in section 86A include:

1. Carer's assistance
2. Cold-spell heating assistance
3. Winter heating assistance
4. Disability assistance
5. Early years assistance
6. Employment injury assistance
7. Funeral expense assistance
8. Housing assistance
9. Short-term assistance
10. Scottish Child Payment
11. Care Experience Assistance

1.4 Of those detailed above, the Best Start Grant, Child Winter Heating Payment, Winter Heating Payment, Pension Age Winter Heating Payment, Funeral Support Payment, Young Carer Grant, Carer Support Payment, Short-term assistance, Scottish Child Payment, Child Disability Payment, Adult Disability Payment, Scottish Adult Disability Living Allowance and Pension Age Disability Payment have been delivered and are included in this report for consideration.

1.5 Carer Support Payment is being replaced in March 2026 with Carer Support, one benefit with three components – Carer Support Payment, Scottish Carer Supplement and Carer Additional Person Payment. Scottish Carer Supplement and Carer Additional Person Payment have therefore also been included in this report. This report also explains how the inflation-adjusted level of Carer's Allowance Supplement has been calculated and is being provided to offer a fuller picture of all the assistance delivered⁴. Similarly, information on other

¹ Social Security (Scotland) Act 2018 – Section 86A ([link](#))

² Social Security (Scotland) Act 2018 ([link](#))

³ Social Security Assistance in Scotland: up-rating for inflation -2025-2926 ([link](#))

⁴ Scottish Ministers are required to publish a statement explaining how they have calculated inflation for the purpose of up-rating Carer's Allowance Supplement in terms of section 81(5)(b) of the 2018 Act. Including Carer's Allowance Supplement in this report is intended to fulfil that obligation.

forms of assistance not covered by the 2018 Act such as Job Start Payment and Best Start Foods is also included.

1.6 Finally, as detailed in section 86B⁵ of the 2018 Act, Scottish Ministers must bring forward legislation before the end of each financial year, to replace the payment amount in the Regulations which is, in their opinion, materially below its inflation-adjusted level. Following passage of the Social Security (Amendment) (Scotland) Act 2025, all forms of assistance that are set out in the 2018 Act and associated Regulations made under the 2018 Act are to be up-rated to the inflation-adjusted level calculated in accordance with section 86A.

1.7 Best Start Foods and Job Start Payment are not delivered through powers in the 2018 Act and as such, there is no legal requirement to up-rate these payments.

1.8 The Scottish Government is committed to embedding the eight Scottish social security principles in Section 1 of the 2018 Act into the policy making process. The approach to up-rating, in particular, is intended to reinforce the principles that:

- social security is an investment in the people of Scotland;
- social security is itself a human right and essential to the realisation of other human rights;
- the Scottish social security system is to contribute to reducing poverty in Scotland; and
- opportunities are to be sought to continuously improve the Scottish social security system in ways which - i) put the needs of those who require assistance first, and ii) advance equality and non-discrimination.

2. Background

2.1 In 2019, following consideration of evidence from a number of sources including the UK Statistics Authority, the Office for National Statistics, an independent review led by the Director of the Institute of Fiscal Studies⁶ and the House of Lords Economic Affairs Committee's report 'Measuring Inflation'⁷, the Scottish Government recommended⁸ that the 12 months to September rate of Consumer Prices Index (CPI) is used for up-rating devolved social security assistance, with the assistance payment rounded to the nearest five pence.

2.2 Although Scottish Ministers retain the flexibility to choose the most suitable measure of inflation used to annually up-rate forms of assistance, on 29 January 2024, the Scottish Government published a report⁹ setting out further analysis of potential inflation measures available to Ministers using HM Treasury Green Book guidance. As a result of that analysis it

⁵ Social Security (Scotland) Act 2018 – Section 86B ([link](#))

⁶ UK Consumer Price Statistics: A Review ([link](#))

⁷ House of Lords Economic Affairs Committee: Measuring Inflation Report ([link](#))

⁸ Scottish Government – Up-rating policy paper and analytical report ([link](#))

⁹ Up-rating devolved Social Security assistance: multi criteria decision analysis ([link](#))

was recommended that the 12 months to September rate of CPI remains the most suitable inflation measure for benefit up-rating.

2.3 The following sections provide detail of how the inflation-adjusted levels of assistance were calculated, what the inflation-adjusted levels of assistance would be and what the Scottish Ministers intend to do.

3. Policy on up-rating of Social Security assistance

3.1 The Scottish Government's current policy is to use the 12 months to September rate of CPI as the measure of inflation to up-rate devolved social security assistance. CPI is a National Statistic and is a headline measure of inflation in the UK. It is also used by the Bank of England for inflation targeting and official forecasts are available for CPI.

3.2 The 12 months to September rate of CPI is published in October allowing its use in the Scottish Government budget process that begins shortly afterwards, ensuring sufficient funds are allocated to fund up-rating of social security assistance, and also sufficient time to update the Social Security Scotland payment system in time to pay new rates in April.

3.3 In March 2025, the Office for Budget Responsibility published its latest Economic and Fiscal Outlook¹⁰. It forecasts that CPI inflation would rise temporarily to around 3.7% in Q3 2025, before falling back to around 2% by Q2 2026 and remaining close to the Bank of England's 2% target through to 2030. However, more recent forecasts by the Bank of England in November¹¹ expect a slightly slower path to returning to target, with CPI inflation expected to still be around 2.5% at the end of 2026 and not returning to close to 2% until early 2027.

3.4 In summary, CPI remains the most appropriate inflation measure for up-rating of assistance and the 12 months to September is the most appropriate period. However, the Scottish Government is committed to keep its up-rating policy under review and will consider alternative approaches if there is a material change to inflation measures.

4. Social Security Payments in 2025-26

4.1 With the introduction of each new social security payment in Scotland, the Scottish Government carries out impact assessments during the policy making process (links provided below). In 2025-26, Social Security Scotland is responsible for the following payments:

4.2 **Carer's Allowance Supplement (CAS):** providing extra support to people who receive Carer's Allowance in Scotland. Paid every six months, it was initially set at a level that would raise Carer's Allowance to match the rate of Jobseeker's Allowance (JSA) for those aged 25 and over. This payment has been up-rated annually since 2018-19 in line with

¹⁰ [Economic and fiscal outlook – March 2025 - Office for Budget Responsibility](#)

¹¹ [Bank of England Monetary Policy Report November 2025](#)

section 81 of the 2018 Act, which calculates the supplement as the difference between Carer's Allowance and JSA, had it been up-rated in line with inflation.

4.3 As a result of this up-rating and since the UK Government has not routinely up-rated JSA in line with inflation, Carer's Allowance and Carer's Allowance Supplement combined now exceed the equivalent weekly rate of Jobseeker's Allowance. The rate of Carer's Allowance Supplement in 2025-26 is £293.50 in each bi-annual payment.

4.4 **Young Carer Grant (YCG)**¹²: provides eligible young carers aged 16, 17, 18 and 19 with a payment of £390.25, which can be applied for each year.

4.5 **Carer Support**¹³: provides financial assistance to those people supplying regular and substantial care to someone in receipt of a qualifying disability benefit. Carer Support is replacing Carer Support Payment from March 2026 and is one benefit with 3 separate components:

- **Carer Support Payment (CSP)**: has replaced Carer's Allowance for people in Scotland and the current rate for 2025-26 is £83.30.
- **Carer Additional Person Payment (CAPP)**¹⁴: is a new payment available from March 2026 for carers who care for more than one person and in recognition that these carers face greater impacts on their health, wellbeing and ability to work and access other opportunities. The rate for 2025-26 is £10.00.
- **Scottish Carer Supplement (SCS)**: will replace Carer's Allowance Supplement for the majority of people from March 2026 and ensures carers regularly receive this additional support alongside CSP. The weekly rate of this component for 2025-26 is £11.29.

4.6 To be eligible to receive Carer Support, earnings must be a specific amount or less a week after tax, National Insurance and expenses. The earnings limit for 2025-26 is £196.00.

4.7 **Child Disability Payment (CDP)**¹⁵: provides support for the extra costs that a child or young person with disabilities may have. This payment replaced Disability Living Allowance for children (DLAC) in Scotland and is available to children and young people from the age of 3 months to 18 years old, who have care and/or mobility needs as a result of a disability.

4.8 CDP consists of a care and a mobility component, and an eligible child may qualify for either of these or both, depending on the nature of their disability. The care component has three different payment rates: lowest (£29.20), middle (£73.90) and highest (£110.40). The mobility component comprises two rates: lower (£29.20 if the child is 5 or over) and higher

¹² The Carer's Assistance (Young Carer Grants)(Scotland) Regulations 2019 – Impact Assessments ([link](#))

¹³ The Carer's Assistance (Carer Support Payment)(Scotland) Regulations 2023 – Impact Assessments ([link](#))

¹⁴ The Carer's Assistance(Miscellaneous and Consequential Amendments, Revocation, Transitional and Saving Provisions) (Scotland) Regulations 2025 – Impact Assessment ([link](#))

¹⁵ The Disability Assistance for Children and Young People (Scotland) Regulations 2021 – Impact Assessments ([link](#))

(£77.05 for children aged 3 or over). Both care and mobility components are paid four-weekly in arrears, except for terminally ill children, whom Social Security Scotland pay weekly.

4.9 Adult Disability Payment (ADP)¹⁶: provides financial assistance to help meet the additional costs of living with a disability or health condition. This payment replaces Personal Independence Payment (PIP) in Scotland for individuals aged between 16 and state pension age (subject to some exceptions) who are making an application for disability assistance.

4.10 It consists of two components, the daily living component and the mobility component. The first provides two levels of assistance for individuals who face increased barriers to carrying out daily living activities as a result of physical or mental health condition(s) and/or disability with the standard rate (£73.90) and the enhanced rate (£110.40). The mobility component provides two levels of assistance for individuals who face increased barriers to carrying out mobility activities as a result of physical or mental health condition(s) and/or disability: the standard rate (£29.20) and the enhanced rate (£77.05).

4.11 A transitional rate for ADP was introduced for adults in Scotland who currently receive Disability Living Allowance (DLA) and were under 65 when PIP was introduced on 8 April 2013. ADP does not have an equivalent of the lowest rate of the care component in DLA so in this situation, people are transferred to a special 'transitional rate' of the daily living component paid at the lowest rate of the care component, currently £29.20. This transitional rate will be paid until the case is reviewed against the eligibility rules for ADP.

4.12 Pension Age Disability Payment (PADP)¹⁷: provides support to older people who have a disability or long term health condition that means they need assistance with looking after themselves, or supervision to keep them safe. PADP consists of two rates of assistance, the higher rate (£110.40) and the lower rate (£73.90).

4.13 Scottish Adult Disability Living Allowance (SADLA)¹⁸: provides financial assistance to help meet the additional costs of living with a disability or health condition. This form of assistance replaces Disability Living Allowance in Scotland for adults who are in receipt of Disability Living Allowance as administered by the Department for Work and Pensions on behalf of Scottish Ministers in Scotland. It is a closed benefit, meaning that it is not open to new applications. It is intended only for those whose awards are transferred from Disability Living Allowance.

4.14 SADLA consists of a care and mobility component. The care component provides three rates of assistance: lowest (£29.20), middle (£73.90) and highest (£110.40). The mobility component comprises of two rates: lower (£29.20) and higher (£77.05).

¹⁶ The Disability Assistance for Working Age People (Scotland) Regulations 2022 – Impact Assessments ([link](#))

¹⁷ The Disability Assistance for Older People (Scotland) Regulations 2024 – Impact Assessments ([link](#))

¹⁸ The Disability Assistance (Scottish Adult Disability Living Allowance) Regulations 2025 – Impact Assessments ([link](#))

4.15 **Short-term assistance:** is available where Social Security Scotland has made a decision to reduce or stop an ongoing award and that decision is subject to a request for a re-determination or an appeal. The intention is to ensure that an individual is not discouraged from challenging a decision or from accessing administrative justice by having to manage, for a period of time, with a reduced income. At this time, this assistance is available for ADP, PADP, CDP and SADLA. The value of the short-term assistance would always reflect any up-rating during the period that it is in payment, ensuring that while a re-determination or appeal remains live, the client is not disadvantaged compared to an individual who remains entitled to the principal form of assistance.

4.16 **Scottish Child Payment (SCP)**¹⁹: is paid as a top up of certain qualifying reserved benefits (notably Universal Credit) using powers available under the 2018 Act. It is intended to help towards the costs of supporting a family and forms part of the wider Scottish Government strategy to combat child poverty. Available to children under 16, it is paid every four weeks in arrears to clients with the current weekly rate set at £27.15.

4.17 **Funeral Support Payment (FSP)**²⁰: is a one-off payment designed to help meet the costs of a funeral with the current flat rate at £1,279.15 for funeral costs but with provision for further associated costs also available.

4.18 **Best Start Grant (BSG)**²¹: provides support during three key transition points in a child's early years. The Pregnancy and Baby Payment provides £767.50 for a first child and £383.75 for second and subsequent children (with some exceptions for the higher payment to be made in certain circumstances for subsequent children). Both the Early Learning Payment and the School Age Payment provides £319.80 per child, with the former designed to support child development and the latter to help with the costs of preparing for school. The UK Government makes no equivalent provision to either the Early Learning or School Age Payments.

4.19 **Best Start Foods (BSF)**²²: is a payment available to low-income pregnant women, their partners and children aged up to three years old. It is paid as a credit onto a payment card that can be used to buy healthy foods such as milk, fruit and vegetables. The rates were increased in April 2025 to £5.40 per week for each child 1 year or older, and £10.80 per week for every child under 1 year old. As this payment is not delivered under the 2018 Act, there is no statutory requirement to up-rate or to provide inflation-adjusted figures in this report, but they are included for completeness.

4.20 **Job Start Payment (JSP)**²³: provides a one-off payment to eligible young people to help them with costs they may incur when starting a new job. A payment of £319.80 or

¹⁹ The Scottish Child Payment Regulations 2020 – Impact Assessments ([link](#))

²⁰ The Funeral Expense Assistance (Scotland) Regulations 2019 – Impact Assessments ([link](#))

²¹ The Early Years Assistance (Best Start Grants) (Scotland) Regulations 2018 – Impact Assessment ([link](#))

²² The Welfare Foods (Best Start Foods) (Scotland) Regulations 2019 – Impact Assessments ([link](#))

²³ Job Start Payment – Impact Assessments ([EQIA](#)) ([CRWIA](#)) ([BRIA](#)) ([Fairer Scotland Duty](#)) ([Island Screening Assessment](#))

£511.65 (higher award if responsible for a child) is available to young people who reside in Scotland aged 16 to 24 and aged up to 25 for care leavers. Job Start Payment is not delivered under the 2018 Act and so there is no statutory requirement to up-rate or to provide inflation-adjusted figures on this payment in the report but these have been included for completeness.

4.21 Child Winter Heating Payment (CWHP)²⁴: provides an annual payment of £255.80 to children and young people with disabilities in receipt of the highest rate of the care component of Disability Living Allowance for children, Child Disability Payment or the enhanced rate of the daily living component of Personal Independence Payment or Adult Disability Payment, to support households with the additional costs associated with winter fuel bills.

4.22 Winter Heating Payment (WHP)²⁵: is an annual payment of £59.75 for households in receipt of certain low-income benefits who may have extra heating needs over winter.

4.23 Pension Age Winter Heating Payment (PAWHP)²⁶: is a payment designed to mitigate some of the impact of additional domestic heating costs for those of state pension age and with an individual income below £35,000 per year. In 2025-26, it is a single annual payment of £101.07, £152.55, £203.40 or £305.10 for individuals dependent on their circumstances.

Devolved Assistance that continues to be delivered by the DWP

4.24 Scottish Ministers have legal, policy and funding responsibility for other forms of assistance that are delivered by the Department for Work and Pensions (DWP) through agency arrangements. These agency arrangements are required until all clients in Scotland are transferred from carer and disability benefits provided by the DWP to assistance provided by Scottish Ministers.

4.25 Carer's Allowance, Attendance Allowance, Disability Living Allowance, Personal Independence Payment, Severe Disablement Allowance and the Industrial Injuries Scheme (comprising of the Industrial Injuries Disablement Benefits and the Industrial Death Benefit) are administered by the DWP on behalf of Scottish Ministers. Although there is not a requirement under the 2018 Act to include these forms of assistance in this report, they have been included to help provide a more complete view of the steps taken by the Scottish Government to investigate the impact of inflation for all devolved payments.

4.26 Scottish Ministers are committed to annually up-rate those devolved forms of assistance at the same rate as the DWP, which for 2026-27 is generally using the 12 months

²⁴ The Winter Heating Assistance for Children and Young People (Scotland) Regulations 2020 – Impact Assessments ([link](#))

²⁵ The Winter Heating Assistance (Low Income) (Scotland) Regulations 2023 – Impact Assessments ([link](#))

²⁶ The Winter Heating Assistance (Pension Age) (Scotland) Regulations 2024 – Impact Assessments ([link](#)) including up-dated assessments for the 2025 amendment Regulations ([link](#))

to September 2025 rate of CPI (3.8%), then rounding rates to the nearest 5p. Exceptions include the Industrial Injuries Disablement Benefit where the 100% degree of disablement entitlement is rounded to the nearest 10p and the lower rates rounded to the nearest 1p while the Industrial Death Benefit (IDB) is normally up-rated through the triple lock guarantee, which ensures that pensions increase by the greatest of average earnings, prices as measured by CPI, or 2.5%.

4.27 IDB is part of the Industrial Injuries Scheme and is paid to the widow, widower or dependents of someone who has died as a result of an industrial injury or disease. In 2026-27, the UK Government has determined that IDB will increase by 4.8% in line with the growth in Average Weekly Earnings in the year to May-July 2025.

4.28 The higher rate widow's pension of £176.45 will increase to £184.90, the lower rate widow's pension of £52.94 to £55.47. The widower's pension of £176.45 will increase to £184.90. This is a closed benefit and was abolished for all new claims in 2012 and is payable only if the person died before 1988.

4.29 The earnings limit for Carer's Allowance will also be increased to £204 per week in line with 16 hours work at the rate of the National Living Wage.

4.30 Although arrangements with the DWP to administer some of these benefits are due to come to an end in March 2026, Scottish Ministers remain responsible for bringing forward legislation through powers under UK legislation to up-rate these payments in April 2026.

5. Inflation-adjusted figures

5.1 Under section 86A of the 2018 Act there is a requirement to calculate the inflation-adjusted figures for all devolved assistance in Chapter 2 of Part 2 or sections 79 and 93A, which are in effect. The inflation-adjusted figures are provided in **Table 1** using the 12 month to September 2025 rate of CPI (3.8%).

Table 1 - Assistance covered by Section 86A of the Social Security (Scotland) Act 2018

| Benefit | 2025-26 levels | Inflation-adjusted figures |
|---|----------------|----------------------------|
| Adult Disability Payment | | |
| Daily Living Component Enhanced Rate | £110.40 | £114.60 |
| Daily Living Component Standard Rate | £73.90 | £76.70 |
| Mobility Component Enhanced Rate | £77.05 | £80.00 |
| Mobility Component Standard Rate | £29.20 | £30.30 |
| Transitional rate | £29.20 | £30.30 |
| Best Start Grant Pregnancy and Baby Payment (1st Child Payment or subsequent child if relevant exemption applies) | £767.50 | £796.65 |
| Best Start Grant Pregnancy and Baby Payment (Subsequent Child Payment & Multiple Pregnancy Supplement) | £383.75 | £398.35 |

| | | |
|---|-----------|-----------|
| Best Start Grant Early Learning Payment | £319.80 | £331.95 |
| Best Start Grant School Age Payment | £319.80 | £331.95 |
| Carer Support | | |
| Carer Support Payment component | £83.30 | £86.45 |
| Carer Additional Person Payment component | £10.00 | £10.40 |
| Scottish Carer Supplement component | £11.29 | £11.70 |
| Child Disability Payment | | |
| Care Component Highest Rate | £110.40 | £114.60 |
| Care Component Middle Rate | £73.90 | £76.70 |
| Care Component Lowest Rate | £29.20 | £30.30 |
| Mobility Component Higher Rate | £77.05 | £80.00 |
| Mobility Component Lower Rate | £29.20 | £30.30 |
| Child Winter Heating Payment | £255.80 | £265.50 |
| Funeral Support Payment (higher rate) | £1,279.15 | £1,327.75 |
| Funeral Support Payment (lower rate) | £156.10 | £162.05 |
| Funeral Support Payment (medical device removal) | £25.80 | £26.80 |
| Pension Age Disability Payment (higher rate) | £110.40 | £114.60 |
| Pension Age Disability Payment (lower rate) | £73.90 | £76.70 |
| Pension Age Winter Heating Payment (80+ full) | £305.10 | £316.70 |
| Pension Age Winter Heating Payment (under 80 full) | £203.40 | £211.15 |
| Pension Age Winter Heating Rate (80+ shared) | £152.55 | £158.35 |
| Pension Age Winter Heating Payment (under 80 shared) | £101.70 | £105.55 |
| Scottish Adult Disability Living Allowance | | |
| Care Component Highest Rate | £110.40 | £114.60 |
| Care Component Middle Rate | £73.90 | £76.70 |
| Care Component Lowest Rate | £29.20 | £30.30 |
| Mobility Component Higher Rate | £77.05 | £80.00 |
| Mobility Component Lower Rate | £29.20 | £30.30 |
| Scottish Child Payment | £27.15 | £28.20 |
| Two Child Limit Payment | £292.81 | £303.94 |
| Young Carer Grant | £390.25 | £405.10 |
| Winter Heating Payment | £59.75 | £62.00 |

Note: rounding to the nearest 5p is applied

5.2 **Table 2** presents inflation-adjusted figures for the other forms of devolved assistance that are not covered by section 86A. The inflation-adjusted levels have been calculated using the CPI 12 month rate for September 2025 (3.8%).

Table 2 - Assistance not covered by Section 86A of the Social Security (Scotland) Act 2018

| Benefit (weekly rate unless otherwise shown) | 2025-26 levels | Inflation-adjusted levels |
|---|-----------------------|----------------------------------|
|---|-----------------------|----------------------------------|

| | | |
|--|---------|---------|
| Attendance Allowance (higher rate) | £110.40 | £114.60 |
| Attendance Allowance (lower rate) | £73.90 | £76.70 |
| Carer's Allowance | £83.30 | £86.45 |
| Carer's Allowance Supplement (bi-annual amount) | £293.50 | £304.65 |
| Disability Living Allowance | | |
| - Care Component Highest Rate | £110.40 | £114.60 |
| - Care Component Middle Rate | £73.90 | £76.70 |
| - Care Component Lowest Rate | £29.20 | £30.30 |
| - Mobility Component Higher Rate | £77.05 | £80.00 |
| - Mobility Component Lower Rate | £29.20 | £30.30 |
| Industrial Injuries Disablement Benefit | | |
| Standard rate 1.0 | £225.30 | £233.90 |
| 0.9 | £202.77 | £210.51 |
| 0.8 | £180.24 | £187.12 |
| 0.7 | £157.71 | £163.73 |
| 0.6 | £135.18 | £140.34 |
| 0.5 | £112.65 | £116.95 |
| 0.4 | £90.12 | £93.56 |
| 0.3 | £67.59 | £70.17 |
| 0.2 | £45.06 | £46.78 |
| Personal Independence Payment | | |
| - Daily Living Component Enhanced Rate | £110.40 | £114.60 |
| - Daily Living Component Standard Rate | £73.90 | £76.70 |
| - Mobility Component Enhanced Rate | £77.05 | £80.00 |
| - Mobility Component Standard Rate | £29.20 | £30.30 |
| Severe Disablement Allowance – (basic rate) | £100.05 | £103.85 |
| - Age related addition – higher rate | £14.95 | £15.50 |
| - Age related addition – middle rate | £8.30 | £8.60 |
| - Age related addition – lower rate | £8.30 | £8.60 |
| - Adult Dependant increase for SDA | £49.20 | £51.05 |
| Best Start Foods – (higher rate) | £10.80 | £11.20 |
| Best Start Foods – (lower rate) | £5.40 | £5.60 |
| Job Start Payment – (standard rate) | £319.80 | £331.95 |
| Job Start Payment – (higher rate) | £511.65 | £531.10 |

Note: rounding to the nearest 5p is applied except IIDB where the 100% degree of disablement entitlement is rounded to the nearest 10p and the lower rates rounded to the nearest 1p

6. Up-rating Policy for 2026-27

6.1 During the Scottish Budget on 13 January 2026, it was announced that the Scottish Government will increase all forms of assistance delivered under the 2018 Act by 3.8% in alignment with the 12 months to September 2025 rate of CPI. Best Start Foods and Job Start

Payment, where up-rating remains at the discretion of Ministers, will also be up-rated by 3.8%.

6.2 The earnings limit for Carer Support Payment will also be increased to £204 per week in line with 16 hours work at the rate of the National Living Wage.

6.3 Legislation will be brought forward to up-rate these forms of assistance by April 2026.

6.4 The new rates of assistance are presented in **Table 3**.

Table 3 – 2026-27 assistance rates for payments administered by Social Security Scotland.

| Benefit | 2026-27 rates |
|--|----------------------|
| Adult Disability Payment | |
| Daily Living Component Enhanced Rate | £114.60 |
| Daily Living Component Standard Rate | £76.70 |
| Mobility Component Enhanced Rate | £80.00 |
| Mobility Component Standard Rate | £30.30 |
| Transitional rate | £30.30 |
| Best Start Foods – (higher rate) | £11.20 |
| Best Start Foods – (lower rate) | £5.60 |
| Best Start Grant Pregnancy and Baby Payment (1st Child Payment or subsequent child if relevant exemption applies) | £796.65 |
| Best Start Grant Pregnancy and Baby Payment (Subsequent Child Payment & Multiple Pregnancy Supplement) | £398.35 |
| Best Start Grant Early Learning Payment | £331.95 |
| Best Start Grant School Age Payment | £331.95 |
| Carer's Allowance Supplement (bi-annual payment) | £304.65 |
| Carer Support | |
| Carer Support Payment component | £86.45 |
| Carer Additional Person Payment component | £10.40 |
| Scottish Carer Supplement component | £11.70 |
| Child Disability Payment | |
| Care Component Highest Rate | £114.60 |
| Care Component Middle Rate | £76.70 |
| Care Component Lowest Rate | £30.30 |
| Mobility Component Higher Rate | £80.00 |
| Mobility Component Lower Rate | £30.30 |
| Child Winter Heating Payment | £265.50 |
| Funeral Support Payment (higher rate) | £1,327.75 |
| Funeral Support Payment (lower rate) | £162.05 |
| Funeral Support Payment (medical device removal) | £26.80 |
| Job Start Payment – (standard rate) | £331.95 |
| Job Start Payment – (higher rate) | £531.10 |

| | |
|--|---------|
| Pension Age Disability Payment (higher rate) | £114.60 |
| Pension Age Disability Payment (lower rate) | £76.70 |
| Pension Age Winter Heating Payment (high rate) | £316.70 |
| Pension Age Winter Heating Payment (medium rate) | £211.15 |
| Pension Age Winter Heating Rate (80+ couple rate) | £158.35 |
| Pension Age Winter Heating Payment (low) | £105.55 |
| Scottish Adult Disability Living Allowance | |
| Care Component Highest Rate | £114.60 |
| Care Component Middle Rate | £76.70 |
| Care Component Lowest Rate | £30.30 |
| Mobility Component Higher Rate | £80.00 |
| Mobility Component Lower Rate | £30.30 |
| Scottish Child Payment | £28.20 |
| Young Carer Grant | £405.10 |
| Winter Heating Payment | £62.00 |

Note: rounding to the nearest 5p is applied.

6.5 Scottish Ministers will also bring forward legislation to up-rate the forms of assistance within devolved competence under UK legislation and delivered by the DWP via agency arrangements by April 2026. A summary of all of the devolved Social Security assistance rates to be delivered in Scotland in 2026-2027 is available in **Annex A**.

6.6 The UK Government also up-rates reserved social security benefit and pension rates each year. The proposed UK rates can be found at [Benefit and Pension rates 2026-2027](#).

7. Carer's Allowance Supplement Statement

7.1 Section 81 of the 2018 Act provides a formula for determining the rate of Carer's Allowance Supplement by calculating the difference between the weekly rate of Carer's Allowance and Jobseeker's Allowance. To ensure the support provided through the Supplement is protected as prices in the economy rise, Section 81 provides for the amount of Jobseeker's Allowance used in this calculation to be up-rated for inflation, while also taking into account any realised changes in the rate of Jobseeker's Allowance since the introduction of the Supplement. This means that since the introduction of Carer's Allowance Supplement in 2018, the Jobseeker's Allowance rate used for its calculation was up-rated with inflation despite the actual rate of Jobseeker's Allowance remaining frozen at 2015-16 prices under the UK Government benefit freeze policy until April 2020.

7.2 As no legislation is required to up-rate Carer's Allowance Supplement, Scottish Ministers are to publish a statement before the start of each new tax year, explaining how inflation has been calculated for this purpose. It is appropriate to include this statement within this report.

7.3 For 2026-27, Scottish Ministers have chosen to up-rate the 2025-26 bi-annual rate of Carer's Allowance Supplement of £293.50 by 3.8%, to £304.65. This is equivalent to a weekly rate of £11.72, or £11.70 when rounded to the nearest 5p.

7.4 Up-rating the weekly Jobseeker's Allowance rate used in last year's calculation of Carer's Allowance Supplement (£94.58 before being rounded to £94.60 to the nearest 5p) by the 12 month to September 2025 rate of CPI of 3.8% produces £98.17 (£98.15 when rounded to the nearest 5p).

7.5 Compared with the 2026-27 rate of Carer's Allowance (£86.45) this is a weekly difference of £11.72, a 3.8% rise from the £11.29 weekly Carer's Allowance Supplement rate set in 2025-26, also equivalent to a weekly rate of £11.70 when rounded to the nearest 5p.

8. Conclusion

8.1 This report has explained the Scottish Government's approach to up-rating social security assistance for the financial year 2026-27.

Devolved Social Security Assistance Rates 2026-2027

Weekly rates unless otherwise shown.

| Benefit | 2025-26 rates | 2026-27 rates |
|---|---------------|---------------|
| Adult Disability Payment | | |
| Daily Living Component Enhanced Rate | £110.40 | £114.60 |
| Daily Living Component Standard Rate | £73.90 | £76.70 |
| Mobility Component Enhanced Rate | £77.05 | £80.00 |
| Mobility Component Standard Rate | £29.20 | £30.30 |
| Transitional rate | £29.20 | £30.30 |
| Best Start Foods – (higher rate) | £10.80 | £11.20 |
| Best Start Foods – (lower rate) | £5.40 | £5.60 |
| Best Start Grant Pregnancy and Baby Payment (1st Child Payment or subsequent child if relevant exemption applies) | £767.50 | £796.65 |
| Best Start Grant Pregnancy and Baby Payment (Subsequent Child Payment & Multiple Pregnancy Supplement) | £383.75 | £398.35 |
| Best Start Grant Early Learning Payment | £319.80 | £331.95 |
| Best Start Grant School Age Payment | £319.80 | £331.95 |
| Carer's Allowance Supplement (bi-annual payment) | £293.50 | £304.65 |
| Carer Support | | |
| Carer Support Payment component | £83.30 | £86.45 |
| Carer Additional Person Payment component | £10.00 | £10.40 |
| Scottish Carer Supplement component | £11.29 | £11.70 |
| Child Disability Payment | | |
| Care Component Highest Rate | £110.40 | £114.60 |
| Care Component Middle Rate | £73.90 | £76.70 |
| Care Component Lowest Rate | £29.20 | £30.30 |
| Mobility Component Higher Rate | £77.05 | £80.00 |
| Mobility Component Lower Rate | £29.20 | £30.30 |
| Child Winter Heating Payment | £255.80 | £265.50 |
| Funeral Support Payment (higher rate) | £1,279.15 | £1,327.75 |
| Funeral Support Payment (lower rate) | £156.10 | £162.05 |
| Funeral Support Payment (medical device removal) | £25.80 | £26.80 |
| Job Start Payment – (standard rate) | £319.80 | £331.95 |
| Job Start Payment - (higher rate) | £511.65 | £531.10 |
| Pension Age Disability Payment (higher rate) | £110.40 | £114.60 |
| Pension Age Disability Payment (lower rate) | £73.90 | £76.70 |
| Pension Age Winter Heating Payment (80+ full rate) | £305.10 | £316.70 |
| Pension Age Winter Heating Payment (under 80 full) | £203.40 | £211.15 |
| Pension Age Winter Heating Rate (80+ shared) | £152.55 | £158.35 |
| Pension Age Winter Heating Payment (under 80 shared) | £101.70 | £105.55 |

| | | |
|---|---------|---------|
| Scottish Adult Disability Living Allowance | | |
| Care Component Highest Rate | £110.40 | £114.60 |
| Care Component Middle Rate | £73.90 | £76.70 |
| Care Component Lowest Rate | £29.20 | £30.30 |
| Mobility Component Higher Rate | £77.05 | £80.00 |
| Mobility Component Lower Rate | £29.20 | £30.30 |
| Scottish Child Payment | £27.15 | £28.20 |
| Young Carer Grant | £390.25 | £405.10 |
| Winter Heating Payment | £59.75 | £62.00 |

| Benefit | Rates 2025-26 | Rates 2026-27 |
|--|----------------------|----------------------|
| Attendance Allowance – (higher rate) | £110.40 | £114.60 |
| Attendance Allowance – (lower rate) | £73.90 | £76.70 |
| Carer's Allowance | £83.30 | £86.40 |
| Disability Living Allowance | | |
| Care Component Highest Rate | £110.40 | £114.60 |
| Care Component Middle Rate | £73.90 | £76.70 |
| Care Component Lowest Rate | £29.20 | £30.30 |
| Mobility Component Higher Rate | £77.05 | £80.00 |
| Mobility Component Lower Rate | £29.20 | £30.30 |
| Industrial Injuries Disablement Benefit | | |
| Standard Rate 1.0 | £225.30 | £233.90 |
| 0.9 | £202.77 | £210.51 |
| 0.8 | £180.24 | £187.12 |
| 0.7 | £157.71 | £163.73 |
| 0.6 | £135.18 | £140.34 |
| 0.5 | £112.65 | £116.95 |
| 0.4 | £90.12 | £93.56 |
| 0.3 | £67.59 | £70.17 |
| 0.2 | £45.06 | £46.78 |
| Constant Attendance Allowance – exceptional rate | £180.40 | £187.20 |
| Constant Attendance Allowance – intermediate rate | £135.30 | £140.40 |
| Constant Attendance Allowance – normal maximum rate | £90.20 | £93.60 |
| Constant Attendance Allowance – part-time rate | £45.10 | £46.80 |
| Exceptionally severe disablement allowance | £90.20 | £93.60 |
| Maximum of aggregate weekly benefit payable for successive accidents | £225.30 | £233.90 |
| Industrial Injuries Unemployability Supplement permitted earnings level (annual amount) | £10,166.00 | £10,582.00 |
| Maximum life gratuity | £14,950.00 | £15,520.00 |
| Unemployability Supplement | £139.35 | £144.65 |
| Increase for early incapacity – (higher rate) | £28.90 | £30.00 |
| Increase for early incapacity – (middle rate) | £18.50 | £19.20 |
| Increase for early incapacity – (lower rate) | £9.25 | £9.60 |

| | | |
|---|---------|---------|
| Increase under para 4 of schedule 7 SSCBA 1992 to weekly disablement pension (increase for dependent children) | £11.35 | £11.35 |
| Maximum reduced earning allowance | £90.12 | £93.56 |
| Maximum retirement allowance | £22.53 | £23.39 |
| Industrial Death Benefit – Widow (higher rate) | £176.45 | £184.90 |
| Industrial Death Benefit – Widow (lower rate) | £52.94 | £55.47 |
| Industrial Death Benefit – Widower rate | £176.45 | £184.90 |
| Weekly rate of allowance in respect of children under paragraph 18 of Schedule 7 | £11.35 | £11.35 |
| Personal Independence Payment | | |
| Daily Living Component Enhanced Rate | £110.40 | £114.60 |
| Daily Living Component Standard Rate | £73.90 | £76.70 |
| Mobility Component Enhanced Rate | £77.05 | £80.00 |
| Mobility Component Standard Rate | £29.20 | £30.30 |
| Severe Disablement Allowance – (basic rate) | £100.05 | £103.85 |
| - Age related addition – (higher rate) | £14.95 | £15.50 |
| - Age related addition – (middle rate) | £8.30 | £8.60 |
| - Age related addition – (lower rate) | £8.30 | £8.60 |
| - Adult Dependency Increase payable with SDA | £49.20 | £51.05 |