

# Tax-free and taxable state benefits

## • State benefits that are taxable

The most common benefits that you pay Income Tax on are:

- Bereavement Allowance (previously Widow's pension)
- Carer's Allowance
- contribution-based Employment and Support Allowance (ESA)
- Incapacity Benefit (from the 29th week you get it)
- Jobseeker's Allowance (JSA)
- pensions paid by the Industrial Death Benefit scheme
- the State Pension
- Widowed Parent's Allowance

## • Tax-free state benefits

The most common state benefits you do not have to pay Income Tax on are:

- Attendance Allowance
- Bereavement support payment
- Child Benefit (income-based - use the [Child Benefit tax calculator](#) to see if you'll have to pay tax)
- Child Tax Credit
- Disability Living Allowance (DLA)
- free TV licence for over-75s
- Guardian's Allowance
- Housing Benefit
- Income Support - though you may have to pay tax on Income Support if you're involved in a strike
- income-related Employment and Support Allowance (ESA)

- Industrial Injuries Benefit
- lump-sum bereavement payments
- Maternity Allowance
- Pension Credit
- Personal Independence Payment (PIP)
- Severe Disablement Allowance
- Universal Credit
- War Widow's Pension
- Winter Fuel Payments and Christmas Bonus
- Working Tax Credit

Reproduced from <https://www.gov.uk/income-tax/taxfree-and-taxable-state-benefits>, 27 April 2020