Non-dependant deductions	
In receipt of Pension Credit	Nil
Aged 18 or over and not in remunerative work	£4.75
Aged 18 or over and in remunerative work	
- gross income less than £188.00	£4.75
- gross income not less than £188.00 but less than £326.00	£9.40
- gross income not less than £326.00 but less than £406.00	£11.90
- gross income in excess of £406.00	£14.25

Non-dependent deductions are increased to the rates in the table below .

There are exemptions to these rules. Please see the Vulnerable People area below.