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Our ref: SUB 0115-2026
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Ms Emer Boyle
Communities Committee Clerk
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Dear Emer

SL1 - The Universal Credit and Employment and Support Allowance (Rates of Allowances) (Amendments and Modifications) Regulations (Northern Ireland) 2026

The Department of Communities proposes to make the above Statutory Rule ('the Statutory Rule') under powers conferred by Welfare Reform Act (Northern Ireland) 2007 and the Welfare Reform (Northern Ireland) Order 2015. The Statutory Rule is subject to the negative procedure.

Purpose of the Statutory Rule

The Statutory Rule sets rates of allowances for certain benefits pursuant to requirements and in line with formulae set out in the Universal Credit Act 2025 ('the Act'). The Act established the formulae to be applied when setting the relevant rates of benefit for limited cohorts of claimant and it requires the Secretary of State and the Department to exercise existing powers to set the rates in line with those formulae.

The Act made provision to increase the UC standard allowance at a rate above inflation. Each year, the rates are increased by reference to the relevant Consumer Prices Index (CPI) and the additional real-terms uplift specified in the Act. Therefore, the UC standard allowance has been increased by the CPI rate of 3.8% and then a further 2.3% for 2026/27. This is an increase estimated to be worth £760 annually to a single parent aged 25 or over or £1,195 for a couple where one is aged 25 or over with children by 2029/30.

The Act also made provision to protect certain categories of claimant from the effect of this reduction by retaining entitlement to the higher, pre-2026 Limited Capability for Work Related Activity (LCWRA) rate. These 'protected' categories are defined in the Act:

- (a) Existing claimants – defined in the Act as a 'pre-2026 claimant' – those entitled before 6 April 2026 and entitled continuously thereafter;
- (b) Severe Conditions Criteria (SCC) claimants; and
- (c) Terminal illness claimants.

This Statutory Rule contains a measure to further define who should be treated as a pre-2026 claimant.

Those entitled to the higher, protected rate of the LCWRA element will have the combined value of the UC standard allowance plus the protected LCWRA element maintained in real terms over the period 2026/27 to 2029/30. The aim of applying these formulae is that, when the two components are taken together, their combined cash value increases by at least the rate of inflation, ensuring that existing claimants do not experience an erosion in the real value of their overall award. Therefore, on average the protected rate of LWCRA has been uprated by 1.54%.

This approach ensures that existing claimants, many of whom have long-term or severe health conditions, are not disadvantaged by the rebalancing of support within UC, and that their total entitlement keeps pace with rising living costs.

The Act also introduces a lower rate of LCWRA element from 6 April 2026 for claimants other than a pre-2026 claimant, a Severe Conditions Criteria (SCC) claimant or a claimant who is terminally ill, which will be frozen from 2026/27 to

2029/30. The existing, protected, rate of LCWRA element will apply only to a pre-2026 claimant, SCC claimant and a claimant who is terminally ill.

The Act makes provision for equivalent changes to apply in respect of the rates of Income-Related Employment and Support Allowance (ESA IR). This was included as a precautionary measure to account for the possibility that not all ESA IR cases will be moved onto UC by April 2026.

To meet the requirement to up-rate ESA IR personal allowances for the tax years 2026/27 to 2029/30 in line with the formula as set out in the Act, the SR provides for the legal separation of ESA IR personal allowance rates from ESA Contributory rates, allowing ESA IR to be up-rated via this Statutory Rule, while ESA Contributory (including New Style ESA) continues to be up-rated through the annual Up-rating Order.

These are all positive measures which will apply in respect of existing claimants. The reduction in the rate of LCRWA under the Act will only apply to new claimants post April 2026 (and subject to exceptions for protected categories).

The Statutory Rule therefore brings forward rates using formulae based on inflation and a fixed uplift percentage as set out in the Act for the following elements of Employment and Support Allowance (ESA) and Universal Credit (UC):

- ESA income related (IR) personal allowance rate
- ESA Severe Disability Premium (SDP)
- ESA Enhanced Disability Premium (EDP)
- ESA IR Support Component
- UC standard allowance
- UC Limited Capability for Work-Related Activity (LCWRA) element for existing and protected claimants (also referred to as the 'UC Health Element').

The Statutory Rule establishes further circumstances in which a claimant is to be considered a 'pre-2026 claimant' and therefore protected in terms of retaining

entitlement to the higher LCWRA rate. This is in line with the policy intent of the Act that the reduced rate of LCWRA will not apply to existing claimants.

Finally, the Statutory Rule makes transitional provisions modifying Schedule 4 of the Employment and Support Allowance Regulations (Northern Ireland) 2008, only for those claimants who retained the Limited Capability for Work element. The transitional and savings provisions protected those claimants who were in receipt of an additional amount which was added to a UC or ESA award due to the fact that a claimant had limited capability for work.

The Statutory Rule will amend:

- The Employment and Support Allowance Regulations (Northern Ireland) 2008; and
- The Universal Credit Regulations (Northern Ireland) 2016.

Previous Engagement with the Committee

The Minister wrote to the Committee Chair on 1 December 2025 advising that the Universal Credit Act had received Royal Assent on 3 September 2025 and that officials will continue to engage with DWP as the Act is implemented and any further reforms stemming from the Green Paper progress. This is to ensure the Northern Ireland perspective continues to be represented.

I also wrote on 5 January 2026, to inform the Committee of up-coming legislation, as a consequence of the “Pathways to Work: Reforming Benefits and Support to get Britain Working Green Paper” and the Universal Credit Act. This Rule is one of those pieces of legislation.

Financial Implications

The proposals to increase the benefits named within the Rule are expected to increase the Department’s Annually Managed Expenditures in 2026-27 by approximately £7m. This additional requirement has been factored into the Department’s future year forecast AME requirements and will be met in full by HM Treasury.

Compliance with Section 24 of the Northern Ireland Act 1998

It has been determined that this policy and associated Statutory Rule is compliant with Section 24 of the Northern Ireland Act 1998, the impacting has also concluded that the policy and Rule is compatible with Article 2(1) of the Windsor Framework.

Equality Impact

In accordance with its duty under section 75 of the Northern Ireland Act 1998, the Department has conducted a screening exercise on the proposals and has concluded that they do not have significant adverse implications for equality of opportunity.

The Statutory Rule will have a number of positive impacts. The increases in the rates of benefits will benefit all affected claimants: in particular the UC standard allowance is being uprated by the CPI rate plus 2.3%.

By expanding the categories of claimant who are to be considered to be a 'pre-2026 claimant' for the purposes of the Act, the Statutory Rule will benefit those disabled claimants who fall into those categories by enabling them to retain access to the higher rate of LCWRA after the reduction in the rate under the Act comes into effect for new claimants.

In light of this, the Department considers that an Equality Impact Assessment is not necessary.

Regulatory Impact

The proposed Rule does not require a Regulatory Impact Assessment as it does not impose any new costs on businesses, charities, or voluntary bodies.

Rural Needs Impact

As the proposed Rule makes no distinction between rural and urban dwellers, it is not deemed necessary to specifically identify the social and economic needs of people living in rural areas.

Data Protection Impact

Consideration was given to whether a data protection impact assessment should be undertaken it was concluded that a DPIA was not required as no new processes or storage will be required as a consequence of this Rule.

Child Rights Impact

The changes under the Statutory Rule apply to those in receipt of working age benefits and do not directly impact on children, neither are any elements related to, or dependant on, children. Therefore, it is not considered necessary to undertake a Child Rights Impact assessment. The increase in the rates of benefits, in particular the above inflation increase in the UC standard allowance, will be beneficial to all UC claimants including claimants with children.

Position in Great Britain

The corresponding GB Statutory Instrument is expected to be laid on 9 February, coming into force on 6 April 2026. In line with section 87 of the Northern Ireland Act 1998, the proposed Rule should be made as soon as possible after the GB Instrument has been made.

Any other information

None

Proposed timing of consideration of the SL1

This is a parity social security measure, which will mirror an equivalent Statutory Instrument (SI) made by the Department for Work and Pensions (DWP). The DWP SI was laid on 9 February and comes into force on 6 April 2026.

Statutory obligations under section 87 of the Northern Ireland Act 1998 require the Department to maintain legislative parity with DWP in order to provide for single systems of social security, child support and pensions for the United Kingdom.

Therefore, the proposed Statutory Rule must be made and laid no later than 13 March 2026 to come into operation on 6 April to align with the coming into force of the equivalent DWP SI.

Proposed Operational Date

The Statutory Rule must come into operation on 6 April 2026 to align with the coming into operation of the equivalent DWP SI.

The draft of the proposed Statutory Rule and Explanatory Memorandum are attached, and you will wish to bring this matter to the attention of the Committee for Communities.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Laura Coffey', with a long horizontal flourish extending to the right.

Laura Coffey

Departmental Assembly Liaison Officer

Private Office

cc: Human Rights Commission
Equality Commission

EXPLANATORY MEMORANDUM TO

The Universal Credit and Employment and Support Allowance (Rates and Allowances) (Amendments and Modifications) Regulations (Northern Ireland) 2026 S.R. 2026 No.

1. Introduction

- 1.1. This Explanatory Memorandum has been prepared by the Department for Communities (the Department) to accompany the Statutory Rule (details above) which is laid before the Northern Ireland Assembly.
- 1.2. The Statutory Rule (the Rule) is made under sections 4(2)(a), (6)(c) and 25(1) and (2) of the Welfare Reform Act (Northern Ireland) 2007 and Articles 14(2), 17(3) and 48(1) and (5) of the Welfare Reform (Northern Ireland) Order 2015 and is subject to the negative resolution procedure.

2. Purpose

- 2.1. This legislation sets the benefit rates for Universal Credit (UC) standard allowance, and Income-Related Employment and Support Allowance (ESA IR) personal allowances from April 2026, using a formula based on inflation, the relevant Consumer Price Index from the September of the relevant year, and fixed uplift percentages introduced in paragraph 1 of Schedule 2 to the Universal Credit Act 2025 (the UC Act)¹.
- 2.2. It also sets the benefit rates for the higher rate of the Limited Capability for Work and Work-Related Activity (LCWRA) element, the equivalent Support Group rate in ESA IR, and the following disability premiums in ESA IR:
 - i. the Severe Disability Premium (SDP); and
 - ii. the Enhanced Disability Premium (EDP).

The formula that will be applied to make these changes is based on the combined real-terms increase introduced in paragraph 3 of Schedule 2 to the UC Act.
- 2.3. In the case of Employment and Support Allowance (ESA), the changes ensure that people receiving ESA IR are treated separately from those on Contributory or New Style ESA. This means that claimants of the means tested and contributory strands of ESA will have their awards up-rated independently.
- 2.4. It also further defines a ‘pre-2026 claimant’ (existing claimants who will receive the higher rate of the LCWRA element).
- 2.5. Finally, the Rule makes transitional provisions modifying Schedule 4 to the Employment and Support Allowance Regulations (Northern Ireland) 2008, only for those claimants who retained the Limited Capability for Work element. These transitional and savings provisions protected those

¹ <https://www.legislation.gov.uk/ukpga/2025/22>

claimants who were in receipt of an additional amount which was added to a UC or ESA award due to the fact that a claimant had limited capability for work.

3. Background

- 3.1. The UC Act introduced reforms to rebalance support within UC. The policy objective is to ensure that those who can work are supported to do so, while those who cannot work - including individuals with severe, lifelong conditions or nearing the end of life - receive dignified support and protection.
- 3.2. Existing claimants will see their benefit income protected with their combined rate of the UC standard allowance and LCWRA protected in real terms. In addition, to ensure protection for the most vulnerable, those meeting the Severe Conditions Criteria (SCC) or who are terminally ill, will receive the higher LCWRA element, regardless of when they begin claiming UC.
- 3.3. The rates of social security benefits in Northern Ireland (NI) are generally maintained in parity with Great Britain (GB). The Rule sets the rates for a number of elements of ESA and UC as required by the UC Act.
- 3.4. The Rule sets the 2026/27 rates for the following benefit components, increasing them by the statutory formulas set out in the UC Act:
 - ESA IR personal allowance rate
 - ESA SDP
 - ESA EDP
 - ESA IR Support Component
 - UC standard allowance
 - UC LCWRA element for existing and protected claimants (also referred to as the 'UC Health Element')
- 3.5. The Rule also enables the separate up-rating of ESA IR and ESA Contributory (including New Style ESA) personal allowance rates. The UC Act places a statutory duty on the Department for Communities to up-rate ESA IR personal allowances for the tax years 2026/27 to 2029/30 in line with the formula set out in the Act. To meet this requirement, ESA IR personal allowance rates must be legally separated from ESA Contributory rates, allowing ESA IR to be up-rated via this Rule, while ESA Contributory (including New Style ESA) continues to be up-rated through the annual Up-rating Order. ESA IR is being up-rated as a pre-cautionary, mirroring measure. This protects ESA IR claimants who have not migrated to UC before April 2026 and mitigates the risk of unwanted knock-on impacts for transitional protection payments for those migrating after this date.
- 3.6. The UC Act also introduced a lower rate of LCWRA element from 6th April 2026. The existing, protected, rate of LCWRA element will apply only to a 'pre-2026 claimant', Severe Conditions Criteria claimant and a

claimant who is terminally ill. The meaning of a 'pre-2026 claimant' is set out in regulation 28A of the Universal Credit Regulations (Northern Ireland) 2016 as inserted by paragraph 2 of Schedule 2 to the UC Act.

- 3.7. The Rule increases the protected LCWRA rate, so that the combined value of the LCWRA element and the standard allowance will increase at least in line with inflation in the years 2026/27 to 2029/30. The UC Act makes equivalent changes to ESA IR.
- 3.8. The Rule sets out further circumstances when a person will be a 'pre-2026' claimant as follows:
- Claimants who are awaiting a Work Capability Assessment before 6th April 2026 and go on to be awarded LCWRA on or after 6th April 2026.
 - Claimants with limited capability for work who are awaiting a reassessment before 6th April 2026 and are found to have had LCWRA on or after 6 April 2026.
 - Claimants in the "relevant period" defined in regulation 28 of the Universal Credit Regulations (Northern Ireland) 2016 (i.e. found to have LCWRA but not yet entitled to have an LCWRA element included in their award) at 6th April 2026.
 - Claimants who have been found to have entitlement to the support component of ESA IR component before 6th April 2026 and who have that status continuously until such time as they make a claim for UC after 6th April 2026.
 - Claimants who have entitlement to New Style ESA support component immediately before 6th April 2026 and who have that entitlement continuously until such time as they make a claim for UC after 6 April 2026.

What was the previous policy, how is this different?

- 3.9. Section 150A(1) and (2) of the Social Security Administration 1992 Act (the 1992 Act) requires the Secretary of State for Work and Pensions to review certain contributory, non-contributory and extra-costs disability benefits, and up-rate them at least in line with the general level of prices. Where the general level is greater at the end of the period under review, benefits are increased by at least this percentage. If the benefits have not retained their value, section 150A of the 1992 Act requires the Secretary of State to up-rate them by at least as much as the percentage increase in the general level of earnings.
- 3.10. When the Secretary of State for Work and Pensions makes an Up-rating Order under section 150, 150A or 151A of the 1992 Act, the Department is empowered under section 132 of the Social Security Administration (Northern Ireland) Act 1992 to make a corresponding Order. The Department has no power to set different rates for Northern Ireland.

- 3.11. Previously, the benefit rates set out in paragraph 3.4 were included in the annual review of social security benefit rates. However, the UC Act amended legislation to remove those benefit rates from the annual up-rating of benefits and instead implement a statutory formula each year until 2029/30. These rates are therefore not covered by the Up-rating Order for 2026 as they have been previously.
- 3.12. There is no discretion to vary the rates of benefit: they are determined in line with the UC Act and maintained in parity with the rest of the UK.

4. Consultation

- 4.1. There is no requirement to consult on this Rule. It makes in relation to Northern Ireland only provision corresponding to provision contained in regulations made by the Secretary of State for Work and Pensions. GB's corresponding provisions were not considered by the Social Security Advisory Committee (SSAC) due to the regulations implementing provisions mandated by the UC Act within six months of Royal Assent, therefore formal consultation by SSAC was not required.

5. Equality Impact

- 5.1. In accordance with its duty under section 75 of the Northern Ireland Act 1998, the Department has conducted a screening exercise on proposals for this Rule and concluded that it does not have significant implications for equality of opportunity or good relations. In light of this, the Department considered that an equality impact assessment is not necessary.

6. Regulatory Impact

- 6.1. The Rule does not require a Regulatory Impact Assessment as it does not impose any costs on business, charities, social enterprises or voluntary bodies.

7. Financial Implications

- 7.1. The proposals to increase by up-rating the elements of ESA and UC named within the Rule are expected to increase the Department's Annually Managed Expenditures in 2026/27 by approximately £7m. This additional requirement has been factored into the Department's future year forecast AME requirements and will be met in full by Treasury.

8. Section 24 of the Northern Ireland Act 1998

- 8.1. The Department is satisfied that this Rule complies with section 24 of the Northern Ireland Act 1998 (conventions rights, etc.).

9. EU Implications

- 9.1. Not applicable.

10. Parity or Replicatory Measure

- 10.1. The corresponding Great Britain Instrument is the Universal Credit and Employment and Support Allowance (Rates of Allowance) (Amendment) Regulations 2026 which comes into force on 6th April 2026.
- 10.2. In line with the long-standing policy of parity in social security, the Rule will come into operation on the same date as the corresponding Great Britain Instrument. Parity of timing and substance is an integral part of the maintenance of single systems of social security, pensions and child support provided for in section 87 of the Northern Ireland Act 1998.

11. Additional Information

- 11.1. Not applicable.

2026 No. 00

SOCIAL SECURITY

**The Universal Credit and Employment and Support Allowance
(Rates of Allowances) (Amendment and Modification)
Regulations (Northern Ireland) 2026**

Made - - - - *00st February 2026*

Coming into operation *6th April 2026*

The Department for Communities makes these Regulations in exercise of the powers conferred by sections 4(2)(a), (6)(c) and 25(1) and (2) of the Welfare Reform Act (Northern Ireland) 2007^(a) and Articles 14(2), 17(3) and 48(1) and (5) of the Welfare Reform (Northern Ireland) Order 2015^(b).

The powers are exercisable by the Department for Communities by virtue of Article 2 of the Welfare Reform (Northern Ireland) Order 2015 (Cessation of Transitory Provision) Order 2020^(c).

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Universal Credit and Employment and Support Allowance (Rates of Allowances) (Amendment and Modification) Regulations (Northern Ireland) 2026 and come into operation in accordance with paragraphs (2) to (4).

(2) This regulation comes into operation on 6th April 2026.

(3) Regulations 2 and 4 and the Schedule, in so far as they relate to a particular beneficiary of an award of employment and support allowance, come into operation on the first day of the first benefit week to commence for that beneficiary on or after 6th April 2026, and for this purpose “benefit week” has the same meaning as in regulation 2(1) of the Employment and Support Allowance Regulations (Northern Ireland) 2008^(d).

(4) Regulation 3 comes into operation on 6th April 2026 and has effect in relation to assessment periods commencing on or after this date, and for this purpose “assessment period” has the same meaning as in Article 12(2) of the Welfare Reform (Northern Ireland) Order 2015 and regulation 22 of the Universal Credit Regulations (Northern Ireland) 2016^(e).

(5) In these Regulations, “the LCWRA element” has the meaning given by regulation 28 of the Universal Credit Regulations (Northern Ireland) 2016.

(a) 2007 c.2; section 4(2)(a) was repealed by Article 6(1) and Schedule 2 to S.R. 2017 No. 190 (C. 11) with savings and transitional provisions found in Schedule 2 to S.R. 2017 No.51
(b) Welfare Reform (NI) Order 2015 (SI 2015/2006 (N.I. 1))
(c) S.I. 2020/927
(d) S.R. 2008 No. 280
(e) S.R. 2016 No. 216; regulation 22 was amended by S.R. 2018 No. 92 and regulation 28 was amended by S.R. 2017 No.146

(6) The Interpretation Act (Northern Ireland) 1954(a) applies to these Regulations as it applies to an Act of the Assembly.

Amendments to the Employment and Support Allowance Regulations

2.—(1) The Employment and Support Allowance Regulations (Northern Ireland) 2008 are amended in accordance with paragraphs (2) and (7).

(2) In regulation 67(b) (prescribed amounts)—

(a) in paragraph (1)(a) for “paragraph 1(1), (2) or (3) of Schedule 4” substitute “paragraph A1(1), (2) or (3) of Part A1 of Schedule 4”;

(b) in paragraph (2) before “Schedule 4” insert “Part 1 of”.

(3) Before Part 1 of Schedule 4 (prescribed amounts) insert—

“PART A1

Prescribed amounts for an income-related allowance

A1. The weekly amounts specified in column (2) in respect of each person or couple specified in column (1) shall be the weekly amounts specified for the purposes of regulations 67(1) and 68 (prescribed amounts for the calculation of the amount of an income-related allowance and polygamous marriages)—

		(1) <i>Person or Couple</i>	(2) <i>Amount</i>
(1)	Single claimant—	(1)	
	(a) who satisfies the conditions set out in section 4(4) of the Act or who is a member of the work-related activity group;	(a)	£97.75;
	(b) aged not less than 25;	(b)	£97.75;
	(c) aged less than 25.	(c)	£77.52.
(2)	Lone parent or a person who has no partner and who is responsible for and a member of the same household as a young person—	(2)	
	(a) who satisfies the conditions set out in section 4(4) of the Act or who is a member of the work-related activity group and satisfies the conditions set out in Part 2 of Schedule 1 to the Act;	(a)	£97.75;
	(b) aged not less than 18;	(b)	£97.75;
	(c) aged less than 18.	(c)	£77.52.
(3)	Couple—	(3)	
	(a) where both members are aged not less than 18;	(a)	£153.61;

(a) 1954 c.33

(b) Regulation 67 was amended by paragraph 4(a) of Schedule 5 to S.R. 2017 No. 176

- (b) where one member is aged not less than 18 and the other member is a person under 18 who— (b) £153.61;
- (i) if that other member had not been a member of a couple, would satisfy the requirements for entitlement to income support other than the requirement to make a claim for it,
 - (ii) if that other member had not been a member of a couple, would satisfy the requirements for entitlement to an income-related allowance,
 - (iii) satisfies the requirements of Article 5(1)(f)(iii) of the Jobseekers (Northern Ireland) Order (prescribed circumstances for person aged 16 but less than 18), or
 - (iv) is the subject of a direction under Article 18 of that Order (persons under 18: severe hardship);
- (c) where the claimant satisfies the conditions set out in section 4(4) of the Act or the claimant is a member of the work-related activity group and satisfies the conditions set out in Part 2 of Schedule 1 to the Act and both members are aged less than 18 and — (c) £153.61;
- (i) at least one of them is treated as responsible for a child,
 - (ii) had they not been members of a couple, each would have qualified for an income-related allowance,
 - (iii) had they not been members of a couple the claimant's partner would satisfy the requirements for entitlement to income support other than the requirement to make a claim for it,
 - (iv) the claimant's partner satisfies the requirements of Article 5(1)(f)(iii) of the Jobseekers (Northern Ireland) Order (prescribed circumstances for persons aged 16 but less than 18), or
 - (v) there is in force in respect of that claimant's partner a direction under Article 18 of that Order (persons under 18: severe hardship);
- (d) where both members are aged less than 18 and— (d) £117.00
- (i) at least one of them is treated as responsible for a child,
 - (ii) had they not been members of a couple, each would have qualified for an income-related allowance,
 - (iii) had they not been members of a couple the claimant's partner satisfies the requirements for entitlement to income support other than a requirement to make a claim for it,
 - (iv) the claimant's partner satisfies the requirements of Article 5(1)(f)(iii) of the Jobseekers (Northern Ireland) Order (prescribed circumstances for persons aged 16 but less than 18), or

- (v) there is in force in respect of the claimant's partner a direction under Article 18 of that Order (persons under 18: severe hardship);
- (e) where the claimant is aged not less than 25 and the claimant's partner is a person under 18 who— (e) £97.75;
- (i) would not qualify for an income-related allowance if the person were not a member of a couple,
 - (ii) would not qualify for income support if the person were not a member of a couple,
 - (iii) does not satisfy the requirements of Article 5(1)(f)(iii) of the Jobseekers (Northern Ireland) Order (prescribed circumstances for persons aged 16 but less than 18), and
 - (iv) is not the subject of a direction under Article 18 of that Order (persons under 18: severe hardship);
- (f) where the claimant satisfies the conditions set out in section 4(4) of the Act or the claimant is a member of the work-related activity group and satisfies the conditions set out in Part 2 of Schedule 1 to the Act and the claimant's partner is a person under 18 who— (f) £97.75;
- (i) would not qualify for an income-related allowance if the person were not a member of a couple;
 - (ii) would not qualify for income support if the person were not a member of a couple;
 - (iii) does not satisfy the requirements of Article 5(1)(f)(iii) of the Jobseekers (Northern Ireland) Order (prescribed circumstances for persons aged 16 but less than 18), and
 - (iv) is not the subject of a direction under Article 18 of that Order (persons under 18: severe hardship);
- (g) where the claimant satisfies the conditions set out in section 4(4) of the Act or the claimant is a member of the work-related activity group and satisfies the conditions set out in Part 2 of Schedule 1 to the Act and both members are aged less than 18 and paragraph (c) does not apply; (g) £97.75;
- (h) where the claimant is aged not less than 18 but less than 25 and the claimant's partner is a person under 18 who— (h) £77.52;
- (i) would not qualify for an income-related allowance if the person were not a member of a couple;
 - (ii) would not qualify for income support if the person were not a member of a couple;
 - (iii) does not satisfy the requirements of Article 5(1)(f)(iii) of the Jobseekers (Northern Ireland) Order (prescribed circumstances for persons aged 16 but less than 18), and
 - (iv) is not the subject of a direction under Article 18 of that Order (persons under 18: severe hardship);

- (i) where both members are aged less than 18 and paragraph (d) does not apply. (i) £77.52.”.

(4) In Part 1 of Schedule 4(a)—

- (a) for the heading substitute “Prescribed amounts for a contributory allowance”;
(b) in paragraph 1—
(i) for the opening words substitute—

“1. The weekly amounts specified in column (2) in respect of each person or couple specified in column (1) shall be the weekly amounts specified for the purpose of regulation 67(2) (prescribed amounts for the calculation of the amount of a contributory allowance)—”,

- (ii) in sub-paragraph (1)(a) omit “or 4(4)”,
(iii) omit sub-paragraphs (2) and (3).

(5) In paragraph 11(b) of Part 3 of Schedule 4 (weekly amount of premiums specified in Part 2)—

- (a) in sub-paragraph (2)—
(i) for “£82.90”, in each place it occurs, substitute “£86.05”,
(ii) for “£165.80” substitute “£172.10”,
(b) in sub-paragraph (4)—
(i) for “£21.20” substitute “£22.00”,
(ii) for “£30.25” substitute “£31.40”.

(6) For paragraph 13(c) of Part 4 of Schedule 4 (the component) substitute—

“13. The amount of the support component for the purposes of an income-related allowance is “£48.50”.”.

(7) The Schedule makes further amendments to Employment and Support Allowance Regulations (Northern Ireland) 2008 in connection with amendments made by this regulation.

Amendments to the Universal Credit Regulations

3.—(1) The Universal Credit Regulations (Northern Ireland) 2016(d) are amended in accordance with paragraphs (2) to (4).

(2) In regulation 28A (meaning of “pre-2026 claimant”), after paragraph (1) insert—

“(1A) Schedule 5A sets out further circumstances in which a claimant with limited capability for work and work-related activity is a “pre-2026 claimant” for the purposes of regulation 28.”.

(3) In the table in regulation 38 (amounts of elements)—

- (a) for the row showing the amounts of the standard allowance substitute—

“Standard allowance	
single claimant aged under 25	£338.58

- (a) Part 1 of Schedule 4 was amended by regulation 3(29) of S.R. 2008 No. 413, regulation 8(15) of S.R. 2009 No.338, regulation 5(5)(a) of S.R. 2011 No. 368 and regulation 6(4) S.R. 2017 No. 148. *See also Schedule 2 to S.R. 2017 No.51 for savings and transitional provisions*
(b) *See Schedule 2 to S.R. 2017 No.51 for savings and transitional provisions*
(c) Amended by regulation 2(4)(c) and Schedule 2 of S.R. 2017 No. 51
(d) Amended by S.R. 2025 No. 64. Regulation 28A was inserted by paragraph 2(4) of Schedule 2 to the Universal Credit Act 2025 (c. 22)

single claimant aged 25 or over £424.90

joint claimants both age under 25 £528.34

joint claimants where either is aged 25 or over £666.97”;

- (b) in the row showing the amount of the LCWRA element that applies to a pre-2026 claimant, severe conditions criteria claimant or claimant who is terminally ill for “£423.27” substitute “£429.80”.

- (4) After Schedule 5 (housing costs element for owner-occupiers), insert—

“SCHEDULE 5A

Article 28A(1A)

Further circumstances in which a claimant with limited capability for work and work-related activity is a “pre-2026 claimant” for the purposes of regulation 28

Further circumstances in which a claimant with limited capability for work and work-related activity is a “pre-2026 claimant” for the purposes of regulation 28

1. For the purposes of regulation 28, a claimant with limited capability for work and work-related activity is a “pre-2026 claimant” if the claimant—

- (a) is entitled to an award of universal credit that includes the LCWRA element by virtue of one of the following paragraphs; and
- (b) has been entitled continuously from the time that the LCWRA element was included in the award.

Claimant is awaiting first assessment under Part 5 before 6th April 2026

2.—(1) This paragraph applies where—

- (a) before 6th April 2026, in accordance with regulation 42(1)(a), the claimant is awaiting an assessment under Part 5; and
- (b) on or after 6th April 2026, the claimant is determined to have limited capability for work and work-related activity and a decision is made that the claimant is entitled to an award that includes the LCWRA element.

(2) The decision in sub-paragraph (1)(b), or paragraph 3(b), may be made on a revision of a decision under Article 10 of the Social Security (Northern Ireland) Order 1998(a), a supersession of a decision under Article 11 of that Order, or on an appeal.

Claimant with limited capability for work is awaiting reassessment under Part 5 before 6th April 2026

3. This paragraph applies where—

- (a) before 6th April 2026—
 - (i) a claimant had limited capability for work, and
 - (ii) in accordance with regulation 42(1)(b), the claimant is awaiting a further assessment under Part 5, and

(a) S.I. 1998/1506 (N.I. 10)

- (b) on or after 6th April 2026, the claimant is determined to have limited capability for work and work-related activity and a decision is made that the claimant is entitled to an award that includes the LCWRA element.

Claimant with limited capability for work and work-related activity whose award does not include the LCWRA element on 6th April 2026

4. This paragraph applies where—

- (a) before 6th April 2026
 - (i) the claimant has limited capability for work and work-related activity, and
 - (ii) the claimant’s award of universal credit does not include the LCWRA element by virtue of regulation 28(1) (relevant period), and
- (b) on or after 6th April 2026, the LCWRA element is included in the claimant’s award of universal credit.

Claimant entitled to an employment and support allowance before 6th April 2026

5. This paragraph applies where—

- (a) before 6th April 2026, a claimant is entitled to an employment and support allowance under Part 1 of the Welfare Reform Act (Northern Ireland) 2007^(a) that includes the support component within the meaning of that Part; and
- (b) the claimant has been so entitled throughout the period beginning with 6th April 2026 and ending with the date on which the claimant is awarded universal credit that includes the LCWRA element.”

Transitional provisions

4. In cases falling within paragraphs 2 to 7 of Schedule 2 to the Employment and Support Allowance (Consequential Amendments and Transitional and Savings Provisions) Regulations (Northern Ireland) 2017^(b), the Employment and Support Allowance Regulations (Northern Ireland) 2008 are to be read with the following modifications—

- (a) in paragraph A1 of Part A1 of Schedule 4—
 - (i) sub-paragraph (1)(a) should be read as “who satisfies the conditions set out in section 4(4) or (5) of the Act”,
 - (ii) sub-paragraph (2)(a) should be read as “who satisfies the conditions set out in sections 4(4) or (5) of the Act”,
 - (iii) the opening words of sub-paragraph (3)(c) should be read as “where the claimant satisfies the conditions set out in section 4(4) or (5) of the Act and both members are aged less than 18 and—”,
 - (iv) the opening words of sub-paragraph (3)(f) should be read as “where the claimant satisfies the conditions set out in section 4(4) or (5) of the Act and the claimant’s partner is a person under 18 who—”, and
 - (v) sub-paragraph (3)(g) should be read as “where the claimant satisfies the conditions set out in section 4(4) or (5) of the Act and both members are aged less than 18 and paragraph (c) does not apply”, and
- (b) in paragraph 1 of Part 1 of Schedule 4, sub-paragraph (1)(a) should be read as “who satisfies the conditions set out in section 2(2) or (3) of the Act”.

^(a) 2007 c. 2

^(b) S.R. 2017 No. 51; *see also S.R. 2017 No. 146 which set outs the transitional and savings provisions for Universal Credit claimants who retained the LCW element*

Sealed with the Official Seal of the Department for Communities on 00 February 2026

(L.S.)

David Tarr
A senior officer of the Department for Communities

SCHEDULE

Regulation 2(7)

Consequential Amendments relating to Employment and Support Allowance

1. The Employment and Support Allowance Regulations (Northern Ireland) 2008 are amended in accordance with paragraphs 2 to 5.

2. In regulation 63(a) (reduction of employment and support allowance)—

- (a) in paragraph (2) for “paragraph 1(a) of Part 1” substitute “paragraph A1(1)(a) of Part A1, or paragraph 1(1)(a) of Part 1, as the case may be”;
- (b) in paragraph (3)(c) for “paragraph 1(a) of Part 1” substitute “paragraph A1(1)(a) of Part A1 or paragraph 1(1)(a) of Part 1, as the case may be”.

3. In regulation 64D(1)(b) (the amount of a hardship payment) for “Part 1”, each time it appears, substitute “Part A1”.

4. In regulation 68(1)(c) (polygamous marriages)—

- (a) in sub-paragraph (a) for “paragraph 1(3) of Schedule 4” substitute “paragraph A1(3) of Part A1 of Schedule 4”;
- (b) in sub-paragraph (b)—
 - (i) for “paragraph 1(3)(a)” substitute “paragraph A1(3)(a)”,
 - (ii) for “paragraph 1(1)(b)” substitute “paragraph A1(1)(b)”,
 - (iii) before “Schedule 4” insert “Part A1 of”.

5. In regulation 83(4) (calculation of income and capital of members of claimant’s family and of a polygamous marriage)—

- (a) in the opening words, for “paragraph 1(3)(e), (f), (g), (h) or (i) of Schedule 4” substitute “paragraph A1(3)(e), (f), (g), (h) or (i) of Part A1 of Schedule 4”;
- (b) in sub-paragraph (a)—
 - (i) for “1(3)(c)” substitute “A1(3)(c)”;
 - (ii) for “1(3)(i)” substitute “A1(3)(i)”;
- (c) in sub-paragraph (b)—
 - (i) for “1(3)(a)” substitute “A1(3)(a)”;
 - (ii) for “1(3)(h)” substitute “A1(3)(h)”.

(a) Amendments made by regulations 4(2) and (3) of S.R. 2016 No. 240 and regulation 10(8)(b) of S.R. 2011 No. 265

(b) Inserted by regulation 6 of S.R. 2016 No. 240 and substituted by regulation 5 of S.R. 2017 No.50

(c) Amendments made by regulation 3(4)(b) of S.R. 2010 No. 6 and paragraph 4(b) of Schedule 5 to S.R. 2017 No.176

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Employment and Support Allowance Regulations (Northern Ireland) 2008 (S.R. 2008 No.280) (“the ESA Regulations”) and the Universal Credit Regulations (Northern Ireland) 2016 (S.R. 2016 No. 216) (“the UC Regulations”) to give effect to the requirements in the Universal Credit Act 2025 (c. 22) (“the Act”).

It corresponds to Regulations (S.I. 2026/113) made by the Secretary of State for Work and Pensions who is required by the Act to increase the amounts of Universal Credit (“UC”) standard allowance, and the income-related employment and support allowance (“ESA IR”) personal allowance rates, by at least the annual increase in CPI to September 2025, and then a further 2.3%. An additional amount (“the LCWRA element”) is added to the standard allowance when calculating a UC award to provide for the fact that a claimant has limited capability for work and work-related activity (“LCWRA”). The Act reduces the rate of the LCWRA element of UC from 6th April 2026 for claimants newly determined to have LCWRA and provides for a protected amount of the LCWRA element for a pre-2026 claimant, a severe conditions criteria claimant and a claimant who is terminally ill. The Act also requires that adding together the protected LCWRA element and the standard allowance results in at least the same entitlement as adding those amounts for the previous tax year together and increasing the total by the CPI percentage for the current tax year.

The Act also requires that the total sum of any combination of the ESA IR personal allowance, the ESA IR support component and the ESA IR severe and/or enhanced disability premia which a person could be entitled to results in at least the same entitlement as adding those amounts for the previous tax year together and increasing the total by the CPI percentage for the current tax year.

Regulation 2 amends the ESA Regulations so as to insert a new Part A1 in Schedule 4, which sets out the prescribed amounts for an ESA IR, which are increased in accordance with the Act. Existing Part 1 of Schedule 4 to the ESA Regulations is amended so that the amounts set out in it relate to the calculation of the amount of a contributory employment and support allowance (“ESA C”). Regulation 67 of the ESA Regulations is amended to reflect new Part A1 and further amendments are made to Part 1 of Schedule 4 to omit provisions that relate to ESA IR.

Paragraphs (5) and (6) of regulation 2 amend paragraph 11(2) and (4) of Part 3, and paragraph 13 of Part 4, of Schedule 4 to the ESA Regulations to increase, in accordance with the Act, the weekly amount of the severe and enhanced disability premia, and the support component, paid as part of an ESA IR. Further consequential amendments to ESA Regulations in connection with amendments made by regulation 2 are set out in the Schedule.

Regulation 3 amends the UC Regulations so as to increase, in accordance with the Act, the UC standard allowance and the amount of the LCWRA element that applies to a pre-2026 claimant. This Regulation also inserts new Schedule 5A into the UC Regulations, which sets out further circumstances in which a claimant with LCWRA is a pre-2026 claimant.

Those circumstances are where, before 6th April 2026—

- (a) a claimant is awaiting an assessment under Part 5 of the UC Regulations, and on or after 6th April 2026, it is determined that the claimant has LCWRA;
- (b) a claimant with limited capability for work is awaiting a reassessment under Part 5 of the UC Regulations, and on or after 6th April 2026, it is determined that the claimant has LCWRA;
- (c) a claimant has been determined to have LCWRA but their award does not include the LCWRA element because of the waiting period, and on or after 6th April 2026 the LCWRA element is included in the award;

(d) a claimant is entitled to employment and support allowance that includes the support component and they remain so entitled continuously on and after 6th April 2026 until the date on which the award of UC including the LCWRA element is made to the claimant.

Regulation 4 makes transitional provisions modifying Schedule 4 to the ESA Regulations in relation to cases falling within paragraphs 2 to 7 of Schedule 2 to the Employment and Support Allowance (Consequential Amendments and Transitional and Savings Provisions) Regulations 2017 (S.R. 2017 No.51) and paragraphs 2 to 7 of Schedule 2 to the Universal Credit (Miscellaneous Amendments and Transitional and Savings Provisions) Regulations (Northern Ireland) 2017 (S.R. 2017 No. 146). The 2017 Regulations amended the ESA Regulations and UC Regulations to remove the additional amount added to a UC or ESA award for the fact that a claimant had limited capability for work (“LCW element”). The transitional provisions in regulation 4 relate to persons who retained the LCW element under the transitional and savings provisions in the 2017 Regulations.

These Regulations make in relation to Northern Ireland provision corresponding to provision contained in Regulations made by the Secretary of State for Work and Pensions in relation to Great Britain and accordingly, by virtue of section 149(3) of, and paragraph 10 of Schedule 5 to, the Social Security Administration (Northern Ireland) Act 1992 (c. 8), are not subject to the requirement of section 149(2) of that Act for prior reference to the Social Security Advisory Committee.