STATUTORY RULES OF NORTHERN IRELAND

2026 No. 54

SOCIAL SECURITY

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

Made - - - -	*13th March 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(**a**) 2007 c.2; section 4(2)(a) was repealed by Article 6(1) and Schedule 2 to S.R. 2017 No. 190 (C. 11) with savings and transitional provisions found in Schedule 2 to S.R. 2017 No.51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) *Person or Couple*		*(2)* *Amount*	
(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— (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);	(b) £153.61;
(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— (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);	(c) £153.61;
(d)	where both members are aged less than 18 and— (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	(d) £117.00;

(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 quality 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)(a0 of S.R. 2011 No. 368 and regulation 6(4) S.R. 207 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 13th March 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 the Consumer Price Index ("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 LWCRA 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.

© Crown copyright 2026

Printed and published in the UK by The Stationery Office Limited under the authority and superintendence of Saul Nassé, Controller of His Majesty's Stationery Office being the Government Printer for Northern Ireland and the Officer appointed to print Acts of the Northern Ireland Assembly.

£8.90

http://www.legislation.gov.uk/id/nisr/2026/54

ISBN 978-0-33-802608-8

