STATUTORY INSTRUMENTS

2026 No. 113

SOCIAL SECURITY

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

Made - - - -	*6th February 2026*
Laid before Parliament	*9th February 2026*
Coming into force in accordance with regulation 1(2) to (4)	

The Secretary of State makes these Regulations in exercise of the powers conferred by sections 4(2)(a) and (6)(c) and 25(2), (3) and (5)(a) of the Welfare Reform Act 2007(**a**) and sections 9(2), 12(3) and 42(1), (2) and (6) of the Welfare Reform Act 2012(**b**).

This instrument has not been referred to the Social Security Advisory Committee because it contains only regulations made by virtue of, or consequential upon, the Universal Credit Act 2025(**c**) and is made before the end of the period of 6 months beginning with the coming into force of that Act(**d**).

Citation, commencement, interpretation and extent

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

(2) This regulation comes into force 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 force 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 2008(**e**).

(4) Regulation 3 comes into force immediately after section 2 of, and Schedule 1 to, the Universal Credit Act 2025 and has effect in relation to assessment periods commencing on or after 6th April 2026, and for this purpose "assessment period" has the same meaning as in section 7(2) of the Welfare Reform Act 2012 and regulation 21 of the Universal Credit Regulations 2013(**f**).

(**a**) 2007 c. 5. See section 24(1) for definitions of "prescribed" and "regulations".
(**b**) 2012 c. 5.
(**c**) 2025 c. 22.
(**d**) See section 173(5)(b) of the Social Security Administration Act 1992 (c. 5).
(**e**) S.I. 2008/794.
(**f**) S.I. 2013/376, amended by S.I. 2014/2887, 2018/65.

(5) In these Regulations, "the LCWRA element" has the meaning given by regulation 27 of the Universal Credit Regulations 2013.

(6) These Regulations extend to England and Wales and Scotland.

Amendments to the Employment and Support Allowance Regulations 2008

2.—(1) The Employment and Support Allowance Regulations 2008(**a**) are amended as follows.

(2) In regulation 67 (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;
(b) where one member is aged not less than 18 and the other member is a person under 18 who—	(b) £153.61;

(**a**) Relevant amending instruments are S.I. 2009/3228, 2017/204, 2025/295.

(1) *Person or Couple*	*(2)* *Amount*
(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 section 3(1)(f)(iii) of the Jobseekers Act (prescribed circumstances for persons aged 16 but less than 18), or (iv) is the subject of a direction under section 16 of that Act (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— (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 section 3(1)(f)(iii) of the Jobseekers Act (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 section 16 of that Act (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 section 3(1)(f)(iii) of the Jobseekers Act (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 section 16 of that Act (persons under 18: severe hardship);	(d) £117.00;
(e) where the claimant is aged not less than 25 and the claimant's partner is a person under 18 who— (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;	(e) £97.75;

(1) *Person or Couple*	*(2)* *Amount*
(iii) does not satisfy the requirements of section 3(1)(f)(iii) of the Jobseekers Act (prescribed circumstances for persons aged 16 but less than 18), and (iv) is not the subject of a direction under section 16 of that Act (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— (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 section 3(1)(f)(iii) of the Jobseekers Act (prescribed circumstances for persons aged 16 but less than 18), and (iv) is not the subject of a direction under section 16 of that Act (persons under 18: severe hardship);	(f) £97.75;
(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— (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 section 3(1)(f)(iii) of the Jobseekers Act (prescribed circumstances for persons aged 16 but less than 18), and (iv) is not the subject of a direction under section 16 of that Act (persons under 18: severe hardship);	(h) £77.52;
(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) 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 of Part 3 of Schedule 4 (weekly amount of premiums)—

(a) in sub-paragraph (2)—

(i) for "£82.90", in each place it appears, 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 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 the Employment and Support Allowance Regulations 2008 in connection with the amendments made by this regulation.

Amendments to the Universal Credit Regulations 2013

3.—(1) The Universal Credit Regulations 2013(**a**) are amended as follows.

(2) In regulation 27A (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 27.".

(3) In the table in regulation 36 (amounts of elements)—

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

"Standard allowance—	
single claimant aged under 25	£338.58
single claimant aged 25 or over	£424.90
joint claimants both aged 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—

(**a**) S.I. 2013/376. Regulation 27A is inserted by paragraph 4 of Schedule 1 to Universal Credit Act 2025 (c. 22) and regulation 36 is amended by section 2 of that Act and by S.I. 2025/295.

"SCHEDULE 5A

Regulation 27A(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 27

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 27

1. For the purposes of regulation 27, 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 so entitled continuously from the time that the LCWRA element was included in the award.

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

2.—(1) This paragraph applies where—

(a) before 6th April 2026, in accordance with regulation 41(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 section 9 of the Social Security Act 1998(**a**), a supersession of a decision under section 10 of that Act, 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) the claimant has limited capability for work, and

(ii) in accordance with regulation 41(1)(b), the claimant is awaiting a further 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.

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—

(**a**) 1998 c. 14.

(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, the claimant is entitled to an employment and support allowance under Part 1 of the Welfare Reform Act 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 and Universal Credit (Miscellaneous Amendments and Transitional and Savings Provisions) Regulations 2017(**b**), the Employment and Support Allowance Regulations 2008, as amended by these Regulations, 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 section 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—";

(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";

(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. 5.
(**b**) S.I. 2017/204.

Signed by authority of the Secretary of State for Work and Pensions

Stephen Timms
Minister of State
6th February 2026 Department for Work and Pensions

SCHEDULE

Regulation 2(7)

Consequential Amendments to the Employment and Support Allowance Regulations 2008

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

2. In regulation 63 (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) (amount of a hardship payment), for "Part 1", each time it appears, substitute "Part A1".

4. In regulation 68(1) (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 "1(1)(b)" substitute "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**) Relevant amending instruments are S.I. 2009/3228, 2012/2756, 2017/205.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Employment and Support Allowance Regulations 2008 (S.I. 2008/794) ("the ESA Regulations") and the Universal Credit Regulations 2013 (S.I. 2013/376) ("the UC Regulations") to give effect to the requirements in the Universal Credit Act 2025 (c. 22).

The Universal Credit Act 2025 ("the Act") requires the Secretary of State to increase the amount 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 Prices Index ("CPI") to September 2025 and then by 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 the Secretary of State to ensure 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 Secretary of State is also required by the Act to ensure 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 into Schedule 4, which sets out the prescribed amounts for an ESA IR award, 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 the 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 an 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 and Universal Credit (Miscellaneous Amendments and Transitional and Savings Provisions) Regulations 2017 (S.I. 2017/204) ("the 2017 Regulations"). The 2017 Regulations amended the ESA Regulations and the 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.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private, public or voluntary sectors is foreseen.

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