

12-25: Next Stage of the Abolition of Legacy Benefits

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INTRODUCTION

1. This Memo gives guidance on [The Welfare Reform Act 2012 \(Commencement No. 35\) \(Abolition of Benefits\) Order 2025](#).

2. This Order deals with aspects of the abolition of the remaining 'legacy benefits' – those benefits which are being replaced by Universal Credit (UC). Working Tax Credit and Child Tax Credit were already abolished on 06/04/2025¹. The remaining legacy benefits are:

2.1 Income-related Employment and Support Allowance (ESA(IR))

2.2 Income-based Jobseeker's Allowance (JSA(IB))

2.2. Income Support (IS)

2.3 Housing Benefit (HB) for working-age claimants.

¹ [The Social Security and Universal Credit \(Migration of Tax Credit Claimants and Miscellaneous Amendments\) Regulations 2024, Reg 8\(2\)](#)

3. This Order sets out that ESA(IR) is now abolished for those people entitled to old-style contributory ESA only, or where there is an ESA(IR) allowance, but it is less than the amount of the contributory allowance. JSA(IB) and IS are abolished entirely. HB is abolished for those of working age where they cease to occupy specified or temporary accommodation².

¹ [UC TP Regs, Reg 2\(1\)](#)

4. The relevant appointed day for the ESA change is **01/12/25**, for JSA(IB) **01/04/26**, for IS **01/04/26** and for HB **14/11/25**.

ABOLITION OF ESA(IR) FOR THOSE ENTITLED TO OLD-STYLE CONTRIBUTORY ESA

5. ESA (IR) is abolished on **01/12/25** if the claimant, on 01/12/25,

5.1. is entitled to contributory allowance but not the income-related allowance, **or**

5.2. is entitled to the contributory allowance and the income-related allowance, and the amount of the contributory allowance exceeds the income-related allowance.

6. Where neither 5.1 or 5.2 applies on 01/12/25, the abolition takes place on the **next day after 01/12/25** that either 5.1 or 5.2. applies¹.

1 [WRA 2012, CO No.35, Art 2](#)

CLAIMANT COMMITMENT ON CONVERSION TO NEW STYLE ESA

7. Where ESA(IR) is abolished as per paragraphs 5-6 above, the old style ESA contributory allowance is automatically converted to a new style ESA award¹. When this conversion occurs the claimant commitment in the new style ESA may be delayed for as long as the Secretary of State deems appropriate to protect the efficient administration of ESA².

1 [WRA 2012, CO No.9..etc, Art 10](#); 2 [WRA 2012 CO No 35, Art 3](#)

ABOLITION OF JSA (IB)

8. Where JSA(IB) is

8.1 not already abolished, **and**

8.2 not due to be abolished at the end of the two-week run-on period for UC claimants from legacy benefits,

the date of abolition is **01/04/2026**¹.

9. Where the two-week run-on period in **8.2** ends after 01/04/26 the abolition takes effect at the end of the run-on period.

1 [WRA 2012, CO No 35, Art 4](#)

ABOLITION OF IS

10. Where IS is

10.1 not yet terminated where there is a new claimant partner¹, or a claim to UC², or where a managed migration claimant fails to make a claim before the deadline³, **and**

10.2 is not due to terminate at the end of the two-week run-on period for UC claimants from legacy benefits.

then the date of abolition is **01/04/2026**⁴.

11. Where the two-week run-on period in **10.2** ends after 01/04/26 the abolition takes effect at the end of the run-on period.

1 [UC TP Regs 2013, Reg 7\(2\)](#); 2 [UC TP Reg 8\(2A\)](#); 3 [UC TP Reg 46\(1\)\(a\)](#); 4 [WRA 2012, CO No 35, Art 5](#)

ABOLITION OF HB FOR THOSE WHO LEAVE SPECIFIED OR TEMPORARY ACCOMMODATION

12. Currently a person entitled to HB only who moves from specified or temporary accommodation¹ into general accommodation within the same local authority area does not need to make a new claim to HB. This Order ensures that working-age persons cannot remain entitled to HB upon leaving specified or temporary accommodation and moving into general accommodation.

1 [UC TP Regs, Reg 2\(1\)](#)

13. The date of abolition of HB in relation to an award of HB where the claimant

11.1 is **not** entitled to UC, IS JSA(IB) or ESA(IR), **and**

11.2 is **not** someone over the qualifying age for state pension credit (including those in protected mixed age couples)¹ **and**

11.3 is entitled to that award in respect of specified or temporary accommodation,

is any day falling on or after **14/11/25** that is the day after the last day on which the claimant is entitled to HB in respect of specified or temporary accommodation².

1 [UC TP Regs, Reg 6A\(3\) to \(5\)](#); 2 [WRA 2012, CO No 35, Art 6](#)

14. This does not prevent this same claimant making a new HB claim in respect of specified or temporary accommodation, if they meet the criteria for doing so¹.

1 [UC TP Regs, Reg 6A](#)

ANNOTATIONS

The number of this Memo (12/25) should be noted at paragraphs:

Para 5-6: [M5300](#), 7: [M5300](#) & [U3006](#), 8-9: [M5300](#), 10-11: [M5430](#), 12-14: [M5433](#)

CONTACTS

If you have any queries about this memo, please write to Decision Making and Appeals (DMA) Leeds, Existing arrangements for such referrals should be followed, as set out in Memo ADM [07/19](#) - Requesting case guidance from DMA Leeds for all benefits.

DMA LEEDS: November 2025