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Less parity – continued parrotry and plagiarism? The review of welfare mitigations in Northern Ireland

Les Allamby[1] and Mark Simpson[2]

Acknowledgement: This article is dedicated to the late Professor Eileen Evason, the first independent chair of social security mitigations, an indefatigable champion of social security and anti-poverty campaigner. The authors would also like to thank our fellow members of the independent review of welfare mitigations, the Department for Communities staff who supported the review and the JSSL's anonymous reviewers.

Introduction

Northern Ireland is unique within the UK in that it has had devolved competence for social protection since before the foundation of the modern welfare state in the post-World War 2 period. However, historically devolved legislatures and executives have made little use of these powers, with social security law and policy dictated, with rare exceptions, by strict application of the principle that parity should be maintained with Great Britain in respect of the benefits provided, conditions of entitlement and rates of award. This practice led Lundy to observe in 1996 that legislation for poverty relief in Northern Ireland was characterised by "parity, parrotry or plagiarism."[3]

The post-2012 period has seen the greatest challenge to parity thus far. Initially, Northern Ireland persisted with the previous legislation for low income and disability benefits for three years after the Welfare Reform Act 2012 introduced far-reaching changes in Great Britain, funding the resulting additional expenditure from the devolved budget. When legislation making equivalent changes to the devolved system was eventually passed, it was accompanied by a set of 'mitigations', which meant a degree of divergence from Great Britain continued. An independent review of these mitigations took place in 2022 (the authors respectively served as chair and a member of the expert panel that conducted the review). Its report includes a series of recommendations for further departures from social security law and policy in England and Wales.

This article examines the changing importance of parity as a guiding principle for social security law and policy in Northern Ireland. First, it briefly describes the establishment and persistence of the approach through periods of devolution and direct rule. It next highlights 2012 as a political turning point and outlines the reasons why the 'welfare reform' agenda of the contemporary UK Government cast doubt upon the desirability of parity. This section also provides an overview of the 'mitigation' measures introduced in response to the 2012 reforms – consisting of a range of Northern Ireland-specific supplementary payments alongside distinctive payment arrangements for universal credit, the new social assistance benefit. The focus then turns to the review of welfare mitigations, in particular its recommendations for further departures from parity and their rationale. Finally, it assesses the extent to which the primacy of parity has been eroded, and to which it might be giving way to new forms of parrotry or plagiarism as Scotland's more recently established devolved system emerges as a new source of policy learning for social security.

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[1] Discretionary Support Commissioner for Northern Ireland and chair of the independent review of welfare mitigations

[2] Senior Lecturer in Law, Ulster University, Derry-Londonderry, UK and member of the independent review of welfare mitigations. m.simpson@ulster.ac.uk

[3] L Lundy, 'Parity, parrotry or plagiarism? Legislating for the unemployed poor in Northern Ireland, 1838-1995' in N Dawson, D Greer and P Ingram (eds), *One hundred and fifty years of Irish law* (Belfast: SLS Legal Publications, 1996)

Social security in Northern Ireland: parity, parrotry and plagiarism

Northern Ireland operates a 'reserved powers' model of devolution. This means that all functions are within the competence of the devolved institutions unless the constitutional legislation specifies otherwise. Schedules 2 and 3 to the Northern Ireland Act 1998, the current devolution statute, set out lists of 'excepted' and 'reserved' matters. Reserved matters may be devolved by secondary legislation;[4] excepted matters only by primary legislation. Schedules of reserved matters also appear in the Scotland Act 1998 and the Government of Wales Act 2006, and comparable lists of non-devolved matters can be found in previous devolution Acts for Northern Ireland since 1920.[5] Northern Ireland has by far the most extensive social security competences of any devolved country or region in the UK. Social security is not listed among the reserved or excepted matters in the Northern Ireland Act, in contrast to the devolution legislation for Scotland and Wales.[6] However, some closely related matters, including national insurance, tax credits and certain rules relating to the interaction of state and private pensions, are excepted. In addition, the devolution of social security competences is subject to the provision that:

> The Secretary of State and the Northern Ireland Minister having responsibility for social security… shall from time to time consult one another with a view to securing that, to the extent agreed between them, the legislation to which this section applies provides single systems of social security, child support and pensions for the United Kingdom.

This is the legal manifestation of a political convention that Northern Ireland's separately administered social security system should offer the same benefits, at the same rates and subject to the same conditions of entitlement, as the system for Great Britain (or, increasingly, England and Wales) operated by the Department for Work and Pensions. For 90 years, almost without exception,[7] this was the 'agreed' position of the two governments.

Lundy suggests that the origins of the principle of parity in social protection long predate devolution. By the time of devolution in the 1920s, the Unionist Government in Northern Ireland was fully committed to parity with Great Britain across fields of social policy, although (similarly) in practice parity was unaffordable to the devolved budget as higher rates of unemployment placed unsustainable demand on the separate national insurance fund. In 1926 provision was made for the transfer of funds from the Great Britain national insurance fund to the Northern Ireland fund to ensure the balance of the two funds roughly reflected the share of the total UK population each served.[8] That 'temporary' arrangement persists to this day, augmented by the payment of all non-contributory benefits in Northern Ireland by the UK Exchequer as annually managed expenditure, outside the block grant to the devolved Executive, up to the level of expenditure necessary to

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[4] Northern Ireland Act 1998 c47s 4(2)

[5] For example, Government of Ireland Act 1920 c67 s4-6, 9

[6] Some exceptions to the generally reserved status of social security in the Scottish devolution settlement were introduced by the Scotland Act 2016 c 11 part 3

[7] Limited divergence has at times occurred. Sometimes this has resulted from differences in other policy fields – since Northern Ireland has domestic rates rather than council tax, it also has a different system of support with local taxes (the rate rebate) and no separate charging system for water. Occasionally divergence has resulted from political decisions, such as the restriction of family allowance payments to larger households in the 1950s – see M Simpson, 'Developing constitutional principles through firefighting: social security parity in Northern Ireland' (2015) 22(1) Journal of Social Security Law 31

[8] Unemployment Insurance (Northern Ireland Agreement) Act 1926 c4

maintain parity. Any expenditure in excess of parity must be covered from the Executive's block grant or locally raised revenues.[9]

This approach has had various advantages to Northern Ireland. Parity places fewer demands on policymaking, legislative and administrative capacity, while the associated subvention has allowed the payment of equivalent benefits in a part of the UK that has almost invariably been characterised by relatively high demand coupled with relatively weak revenues, without negative consequences for other parts of the devolved budget. However, there are problems too, notably that parity of benefit does not necessarily mean parity of outcomes for the citizen. . This was true of the early 20th century welfare state, when the prevalence of long term unemployment meant a higher proportion of the unemployed were ineligible for benefit. It remained true in the 1980s, when the same rate of benefit was required to cover living expenses reckoned to be six per cent higher than in Great Britain,[10] and, as shall be outlined below, was expected to be true of reforms from 2012 onward. Lundy argues that "parity in social services can only be achieved with identically worded statutes where other relevant social factors are equal."[11] Accordingly, she suggests the Northern Ireland approach might be better described as "parrotry… a single-minded pursuit of equivalent legislation without significant attention being paid to the appropriateness of its substance" or "plagiarism… legislation… transcribed from one statute book to the other."[12]

2012 as turning point: from parity to mitigation

Northern Ireland was far from the only part of the UK where objections to the Cameron governments' social security reforms of 2012 and 2016 could be heard. The country could, though, justifiably claim to be the part of the UK that stood to be worst affected. In 2013, Beatty and Fothergill projected an annual economic loss to Northern Ireland of £650 per person due to reforms in the latter period of the New Labour years and under the 2010-2015 coalition government, compared to an average loss of £450 for Great Britain.[13] Losses in practice were not as pronounced as projected, largely because reform of adult disability benefits resulted in increased expenditure rather than the anticipated reduction.[14] Nonetheless, later analyses show that Northern Ireland, despite the mitigations measures outlined below, saw the greatest increase in household (although not child) poverty rates of any UK country and (by a margin) the greatest percentage-terms reduction in incomes for the second- and third-poorest deciles due to tax and social security changes between 2010 and 2019.[15]

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[9] HM Treasury, *Statement of funding policy: funding the Scottish Government, Welsh Government Northern Ireland Executive* (London: HM Treasury, 2020) para 7.9-7.13

[10] NIA HSS Committee, *Report: social security parity* (NIA 141-I, June 26, 1984)

[11] L Lundy, 'Parity, parrotry or plagiarism? Legislating for the unemployed poor in Northern Ireland, 1838-1995' in N Dawson, D Greer and P Ingram (eds), *One hundred and fifty years of Irish law* (Belfast: SLS Legal Publications, 1996) 21; see also J Bradshaw, *Social security parity in Northern Ireland* (Belfast: Policy Research Institute, 1989)

[12] L Lundy, 'Parity, parrotry or plagiarism? Legislating for the unemployed poor in Northern Ireland, 1838-1995' in N Dawson, D Greer and P Ingram (eds), *One hundred and fifty years of Irish law* (Belfast: SLS Legal Publications, 1996) 14, 16

[13] C Beatty and S Fothergill , *The Impact of Welfare Reform on Northern Ireland* (Sheffield: Centre for Economic Empowerment, 2013)

[14] Office for Budget Responsibility, *Welfare Trends Report* (CP02, London: HM Treasury, 2019)

[15] J Portes and H Reed , *The Cumulative Impact of Tax and Welfare Reforms* (London: Equality and Human Rights Commission, 2018) ; H Reed and J Portes, *Cumulative Impact Assessment of Tax and Social Security Reforms in Northern Ireland* (Belfast: Northern Ireland Human Rights Commission, 2019)

Only a brief look at Northern Ireland's socio-economic circumstances is required to surmise that it would be disproportionately affected by the reforms of the 2010s. High levels of economic inactivity, incapacity and disability increases reliance on low-income and disability benefits compared to other parts of the UK and magnifies the impact of any change to those benefits. A relatively high fertility rate increases exposure to the two-child limit on universal credit and child tax credit. The extent of under-occupancy in social housing – 58 per cent of all tenants, compared to 19 per cent in England – is particularly stark and means it would be much harder for those affected by the social sector size criteria (or 'bedroom tax') to downsize in order to avoid reduction of their housing-related benefit. In other respects, Northern Ireland is relatively insulated from the effects of reform, particularly the household benefit cap as lower housing costs mean overall awards of low-income benefits will typically be lower.[16]

Political criticism of strict adherence to parity is not without precedent,[17] but the period from 2011 onward was remarkable for the swift emergence of a broad consensus that simply transposing the 2012 reforms for Great Britain to Northern Ireland would not be desirable. This general feeling that some degree of divergence would be necessary, though, was coupled with a widespread nervousness about significant breaks with parity – particularly the budgetary implications of doing so – and consequent lack of agreement about the scope and extent of divergence.[18] Ultimately, an independent advisory group, whose membership was drawn from academia and the voluntary sector, was established to recommend devolved-level measures to partially mitigate the anticipated negative impact of reform on claimants in Northern Ireland. Its creation flowed from a political agreement struck in part to overcome the three-year inability of the Executive parties to reach a common position on social security, which also led to the 2012 reforms being extended to Northern Ireland by an Order in Council through Westminster rather than an Act of the Assembly.[19]

The Welfare Reform Mitigations Working Group did not start with a blank slate. Its proposals had to be costed within an - budget agreed between Sinn Fein and the DUP (the dominant political groupings in the then-five party Executive) of £585 million to cover the period 2016-17 to 2019-20 – £335 million to "'top-u United Kingdom welfare arrangements in Northern Ireland" and £240 million to "'top-up' any reductions to tax credits." The Working Group was asked to identify "those claimant groups who could be defined as vulnerable and for whom the resources… should be used to provide financial support in addition to that available through the UK welfare system" and "how best to allocate the available funding to afford the greatest level of protection."[20] Ten distinct recommendations emerged from its work. While some of these concerned administrative practice or the allocation of funding, key recommendations were for supplementary payments to claimants in Northern Ireland who suffered financial loss as a result of the 2012 reforms. The legislative outcome was two Orders that extended the reforms of 2012 and 2016 to Northern Ireland, but that

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[16] See M Simpson, *Social citizenship in an age of welfare regionalism: the state of the social union* (Oxford: Hart, 2022)

[17] Hansard, HC (NI) Vol.82, col.484 (July 6, 1971); NIA HSS Committee, *Report: social security parity* (NIA 141-I, June 26, 1984)

[18] M Simpson, *Social citizenship in an age of welfare regionalism: the state of the social union* (Oxford: Hart, 2022)

[19] Northern Ireland Executive, *A Fresh Start: the Stormont Agreement and Implementation Plan* (Belfast: Northern Ireland Office, 2015)

[20] Welfare Reform Mitigations Working Group, *Welfare Reform Mitigations Working Group report* (Belfast: Executive Office, 2016) 22

empowered the Department for Communities to make Regulations establishing the recommended supplementary payments.[21]

Social sector size criteria

The Working Group's recommendations do not include the mitigation of the social sector size criteria, which had already been politically agreed when the group was established.[22] While the legislation provides for the same reductions of housing benefit and universal credit awards to under-occupying social tenants as apply in Great Britain,[23] it also puts provides for a supplementary payment making good any resulting loss of income, except (initially) where a claimant moves house but continues to under-occupy by at least the same number of bedrooms.[24]

Recommendation 1: Carers

The Working Group anticipated that a significant number of adult disability living allowance claimants would lose entitlement due to the transition to personal independence payment,[25] and that accordingly carers would lose their entitlement to carer's allowance. They recommended a supplementary payment making good any resulting loss for one year. Regulations provided for this payment and for equivalent payments to claimants who lost a carer premium on their jobseeker's allowance, employment and support allowance, income support or pension credit award.[26]

Recommendation 2: Persons unable to work because of ill health

Entitlement to contributory employment and support allowance was limited to 12 months for claimants in the work-related activity group by the 2012 reforms.[27] The Working Group recommended that affected individuals should receive three months' notice that their award was due to end, in part to allow them to take advice on whether they might qualify for the support group; that an automatic check of entitlement to income-related ESA should be made; and that a supplementary payment should make good any resulting loss of income for one year, subject to the receipt of evidence of continued incapacity for paid employment. Regulations provide for the recommended supplementary payment.[28]

Recommendation 3: Persons with disability

On the basis that "PIP is a cut down version of DLA, which may be harder to qualify for,"[29] the Working Group recommended three distinct supplementary payments for individuals who ended up with no or a reduced entitlement to adult disability benefits as a result of the introduction of PIP.

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[21] Welfare Reform (Northern Ireland) Order 2015 no 2006 (NI 1) (see in particular art 137, 137A and 137B); Welfare Reform and Work (Northern Ireland) Order 2016 no 999 (NI 1)

[22] Northern Ireland Executive, *A Fresh Start: the Stormont Agreement and Implementation Plan* (Belfast: Northern Ireland Office, 2015)

[23] Housing Benefit Regulations (Northern Ireland) 2006 NISR no 405 Reg B14, inserted by Housing Benefit (Amendment) Regulations (Northern Ireland) 2016 NISR no 258 reg 4; Universal Credit Regulations (Northern Ireland) 2016 NISR no 216 sch 4 para 35

[24] Welfare Reform (Northern Ireland) Order 2015 no 2006 (NI 1) s137A; Housing Benefit (Welfare Supplementary Payment) Regulations (Northern Ireland) 2017 NISR no 35

[25] Welfare Reform (Northern Ireland) Order 2015 no 2006 (NI 1) part 5

[26] Welfare Supplementary Payment (Loss of Carer Payments) Regulations (Northern Ireland) 2016 NISR no 253

[27] Welfare Reform Act (Northern Ireland) 2007 c2 s1A, inserted by Welfare Reform (Northern Ireland) Order 2015 no 2006 (NI 1) art 57

[28] Welfare Supplementary Payments Regulations (Northern Ireland) 2016 NISR no 178 part 3

[29] Welfare Reform Mitigations Working Group, *Welfare Reform Mitigations Working Group report* (Belfast: Executive Office, 2016) 7

Any loss of income would be made good in full for the duration of any appeal, with 75% of the loss made good following the conclusion of the appeal process or on acceptance of the first-instance decision. People whose DLA award was due to an impairment resulting from the Northern Ireland conflict, who did not qualify for PIP but received at least four points in the PIP assessment for either the mobility or daily living component, were to receive a payment equivalent to that component (at standard rate) for one year. Again, Regulations provide for the recommended payments.[30]

Recommendation 4: Additions to benefits for those with disability

Receipt of a disability benefit at a specified rate also unlocks passported entitlements to premia within awards of low-income benefits. Adult DLA claimants with no entitlement to PIP, or who moved from the top rate care component of DLA to the standard rate daily living component of PIP, stood to lose some or all of their premia. The Working Group recommended, and Regulations provide for, supplementary payments making good these losses for one year.[31]

Recommendation 5: The benefit cap

A cap of £500 per week (£350 for single claimants) on total benefit entitlement for out-of-work claimants in receipt of means-tested benefits, but no disability or retirement benefit, was introduced as part of the 2012 reforms package,[32] and reduced to £385 per week (£258 for single claimants) by the 2016 reforms.[33] The Working Group noted that the impact of the cap was likely to be limited in Northern Ireland, but recommended a supplementary payment to make good any loss of income by claimants with dependent children for up to four years. Regulations to this effect were made, but initially only covered claimants who were already in receipt of one of the capped benefits in May 2016.[34]

Recommendation 6: Discretionary support scheme

Whereas the Welfare Reform Act 2012 merely abolished the discretionary social fund in Great Britain, leaving the future of this form of assistance in the hands of local (England) and devolved (Scotland and Wales) government,[35] the Northern Ireland legislation additionally empowers the Department for Communities to make Regulations establishing a replacement scheme of discretionary grants, loans or awards of goods and services.[36] The Working Group welcomed this provision and recommended that eligibility extend to low-earning households as well as those in receipt of means tested benefits, which is reflected in the inclusion in the Regulations of an annual income threshold equivalent to 40 hours per week (subsequently increased to 45 hours per week) at the national living wage.[37]

Recommendation 7: Advice

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[30] Welfare Supplementary Payment (Loss of Disability Living Allowance) Regulations (Northern Ireland) 2016 NISR no 250
[31] Welfare Supplementary Payment (Loss of Disability-Related Premiums) Regulations (Northern Ireland) 2016 NISR no 254
[32] Housing Benefit Regulations (Northern Ireland) 2006 NISR no 405 part VIIIA, inserted by Benefit Cap (Housing Benefit) Regulations (Northern Ireland) 2016 NISR no 55 reg 3(5)
[33] Welfare Reform and Work (Northern Ireland) Order 2016 no 999 (NI 1)
[34] Welfare Supplementary Payments Regulations (Northern Ireland) 2016 NISR no 178 part 2
[35] Welfare Reform Act 2012 c5 s70
[36] Welfare Reform (Northern Ireland) Order 2015 no 2006 (NI 1) s135
[37] Discretionary Support Regulations (Northern Ireland) 2016 NISR no 270

The political agreement that resulted in the establishment of the Working Group also included a commitment to increase funding for advice services, in anticipation of a spike in demand flowing from the various reforms being introduced.[38] The Working Group published proposals for an advice strategy to cater for a projected 765,800 additional enquiries, dominated by issues relating to the introduction of universal credit, discretionary support and PIP.[39]

Recommendation 8: Sanctions

While critical of the stiffened regime of sanctions for non-compliance with jobseeking and related conditions, the Working Group recommended no legislative divergence in this area additional to that already in place by the time of its report: the limitation of the maximum higher level sanction period to 18 months, as opposed to the 36 months that then applied in Great Britain (the maximum sanction period, UK-wide, is now six months).[40] However, the group also welcomed the different administrative practices surrounding the imposition of sanctions in Northern Ireland, which have often resulted in a significantly lower sanctioning rate,[41] called for these to continue and advocated the establishment of an advice line for sanctioned claimants.

Recommendation 9: Tax credits mitigation: universal credit

Despite the heading – perhaps a necessary bit of spin, given the official ringfencing of more than a third of the mitigations budget for issues relating to tax credits – this section of the report is much more concerned with universal credit, which at the time had yet to be introduced in Northern Ireland, than tax credits. The Working Group welcomed the already-announced points of administrative divergence from Great Britain, with universal credit to be paid twice-monthly by default in Northern Ireland (as opposed to monthly in England and Wales) and housing costs to be paid directly to landlords, not the claimant. Responding to recently announced cuts in support for in-work universal credit claimants, the group then made what it acknowledged was a tentative proposal for a 'cost of working allowance' to assist unemployed claimants with the unavoidable costs of moving into paid employment. The primary legislation for this allowance is in place,[42] but Regulations establishing a scheme have never been introduced. The group additionally recommended the ringfencing of £2 million for emergency payments to individuals commencing a universal credit claim "where hardship occurs as a result [of] difficulties which are not due to any fault on the part of the claimant."[43] No standalone legislation exists for this measure – the universal credit contingency fund is delivered as part of the discretionary support fund.[44]

Recommendation 10: Tax credits mitigation: financial capability

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[38] Northern Ireland Executive, *A Fresh Start: the Stormont Agreement and Implementation Plan* (Belfast: Northern Ireland Office, 2015)
[39] Welfare Reform Mitigations Working Group, *Welfare Reform Mitigations Working Group report* (Belfast: Executive Office, 2016) appendix 3
[40] Welfare Reform (Northern Ireland) Order 2015 no 2006 (NI 1) s31(6), 52(4)
[41] See M Simpson, 'Renegotiating social citizenship in the age of devolution' (2015) 44(4) Journal of Law and Society 646
[42] Welfare Reform (Northern Ireland) Order 2015 no 2016 (NI 1) s137B
[43] Welfare Reform Mitigations Working Group, *Welfare Reform Mitigations Working Group report* (Belfast: Executive Office, 2016) 15
[44] See NI Direct, 'Universal Credit Contingency Fund short-term living expenses grant' (NI Direct, undated) available at: https://www.nidirect.gov.uk/articles/universal-credit-contingency-fund-short-term-living-expenses-grant

The final recommendation of the Working Group is that £2.7 million should be dedicated to supporting work within the voluntary sector "to develop new ways of assisting people in need." Examples include the development of "more thoughtful strategies" than food banks for addressing food poverty, improve signposting to advice services for particularly vulnerable or isolated groups and increase access to "socially responsible" credit for people on low incomes.[45]

The reliance on supplementary payments to effect most of the agreed points of divergence from the system for England and Wales can be interpreted as confirmation that parity remains the default for social security in Northern Ireland. Indeed, the Working Group reported, and the Regulations were made, in a context where there was no guarantee that the payments would continue beyond 2020 – no funding had been agreed and 31 March 2020 was specified as the last date of the 'mitigation period' in the legislation. This did not prove to be case, nor did the absence (for the most part) for any legislative provision for the making of supplementary payments to universal credit claimants prevent the Department from doing so. An alternative explanation for the use of supplementary payments rather than (for example) changes to the rules for the calculation of housing benefit awards or extension of the period of entitlement to contributory ESA, concerns the administrative capacity of devolved government. A key advantage of parity is that it allows the Department for Communities to use the same IT systems as the Department for Work and Pensions, rather than undertaking the costly, time-consuming and risky exercise of developing or commissioning its own. Supplementary payments represent a relatively cheap and simple way of achieving broadly the same outcomes for claimants.[46]

The review of welfare mitigations: context, recommendations and rationale

A review of the mitigation measures outlined above was due to take place in the third year of the programme, 2018-19. While various reviews were conducted by the Department for Communities, Northern Ireland Audit Office and Housing Executive,[47] there was little opportunity to act on their findings due to the suspension of the Assembly and absence of a devolved Executive from January 2017 to January 2020. By the time devolved government resumed business, action in this area was long overdue. The rollout of universal credit was well underway and the growing number of claimants of the new social assistance benefit were not covered by the supplementary payments legislation. The Department for Communities responded to this issue by making 'administrative welfare supplementary payments' on the same terms as the statutory payments to claimants of the legacy benefits.[48] The statutory basis for those payments was itself due to expire in March 2020, leading to stark warnings about the "cliff edge" facing their beneficiaries.[49] Again, administrative

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[45] Welfare Reform Mitigations Working Group, *Welfare Reform Mitigations Working Group report* (Belfast: Executive Office, 2016) 15

[46] See M Simpson, *Social citizenship in an age of welfare regionalism: the state of the social union* (Oxford: Hart, 2022)

[47] Department for Communities, *Review of welfare mitigation schemes* (Belfast: Department for Communities, 2019); Comptroller and Auditor General, *Welfare reforms in Northern Ireland* (Belfast: Northern Ireland Audit Office, 2019); Welfare Reform Project Team, *Welfare reform in Northern Ireland: a scoping report* (Belfast: NI Housing Executive, undated); Welfare Reform Project Team, *The potential impacts of bedroom tax in Northern Ireland if mitigations end* (Belfast: NI Housing Executive, 2019)

[48] Department for Communities, 'Administrative welfare supplementary payments' (Belfast: Department for Communities, undated) available at: https://www.communities-ni.gov.uk/articles/administrative-welfare-supplementary-payments

[49] Advice NI, Housing Rights and Law Centre NI, *Welfare reform: mitigations on a cliff edge* (Belfast: Advice NI, 2019)

payments were temporarily employed as a distinctly unsatisfactory solution, based on the presumed authority of a political agreement that mitigations were to continue.[50]

While the NI Assembly Committee for Communities gathered evidence on the effects of the initial round of mitigations, all this meant that some quick decisions had to be taken without waiting for the outcome of a full review. The four-year mitigations period might have been an opportunity to take stock of how well Northern Ireland is served by a social security system closely modelled on one designed for Great Britain and to adopt a principle position on the extent to which this should remain the case, rather than simply reacting to crises as they emerge, but due to political circumstances this opportunity was lost.[51] The Minister for Communities   announced the extension of all existing supplementary payments to 31 March 2025, however, the obtaining of agreement for this within the NI Executive took a considerable period of time.[52] along with a couple of more substantive changes. The supplementary payment mitigating the benefit cap is available to all capped claimants with dependent children, regardless of when their claim began or the cap first applies to them.[53] The payment mitigating the social sector size criteria has also been reformed, so that moving house within the social rented sector no longer extinguishes entitlement.[54]

Against this backdrop, the independent review of welfare mitigations – mandated by the 'New Decade, New Approach agreement in January 2020 [55] – got underway through the Department for Communities in late 2021.[56] Its remit was to consider

- Whether existing mitigations were delivering their planned objectives
- The continued need for these existing mitigations
- Human rights, equality, rural needs or other concerns raising by the operation of the existing mitigations
- The impact of welfare reform according to gender, disability and household income and any resulting need for additional mitigations
- The cost and number of beneficiaries of existing and prospective mitigations
- Recommendations for future mitigations
- Existing Ministerial commitments on social security

The task of making recommendations for a future programme of mitigations meant there was common ground between the remit of the independent review and the previous Working Group. However, there were important differences too. The initial Working Group had to base its decisions on the anticipated impact of reforms on Northern Ireland; did not have to evaluate the operation of existing mitigations (as none really existed); and had to tailor its recommendations to fit a set, pre-agreed budget. The absence of an agreed budget meant the independent review could not have the same degree of confidence that its recommendations would actually be put into practice. Excluding any future measures to mitigate or remove the five-week wait for a first universal credit payment, the recommended additional mitigations have been costed at £149.5 million for 2024-25. In the

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[50] Northern Ireland Office, *New Decade, New Approach* (Belfast: NIO, 2020)
[51] M Simpson, *Social citizenship in an age of welfare regionalism: the state of the social union* (Oxford: Hart, 2022)
[52] Welfare Supplementary Payment (Extension) Regulations (Northern Ireland) 2022 NISR no 25
[53] Welfare Supplementary Payment (Amendment) Regulations (Northern Ireland) 2022 NISR no 32 reg 3
[54] Welfare Supplementary Payment (Amendment) Regulations (Northern Ireland) 2022 NISR no 32 reg 4
[55] Northern Ireland Office, *New Decade, New Approach* (Belfast: NIO, 2020)
[56] L Allamby, K Yiasouma, K Logan, L Devine, M Simpson, L Coyle, C Harrison, S McKinley and J Portes, *Welfare mitigations review: independent advisory panel report* (Belfast: Department for Communities, 2022)

event, the return of political stalemate – at the time of writing, the Assembly has met only twice since February 2022– has meant the impact of these recommendations has yet to be tested.

Reviewing the existing mitigations, the review concluded "that the case remained compelling for retaining existing mitigations," particularly the effective non-application of the social sector size criteria and benefit cap. Organisations consulted as part of the review stressed that implementation of the social sector size criteria in Northern Ireland remained impractical, due to lack of opportunity to downsize, but might be wrong in principle too, given the advantages of having a spare bedroom for a carer, visits from grandchildren, or temporary accommodation for an adult son or daughter facing a crisis.[57] The review therefore recommended the retention of these supplementary payments and welcomed the broadening of entitlement that took place as it was completing its work. Although demand for the remaining mitigations has now greatly reduced, as the reform of adult disability benefits approaches its conclusion, the review also supported their retention for a further three years.

Recommendations for future mitigations were guided by a number of principles:[58]

- Additional expenditure should target households in the bottom half, and particularly the bottom third, of the income distribution, in the expectation that this would also disproportionately benefit women, disabled people and other disadvantaged groups
- Working age people, disabled people and carers, as opposed to pensioners, would be prioritised as they have been most affected by the cuts of the 2010s, with a particular focus on out-of-work households
- To the maximum possible extent, expenditure on mitigation should go to claimants, avoiding "disproportionate administrative costs"
- There should be "positive encouragement" for transitions into paid employment
- Independent advice provision should be further supported
- The "language of mitigations" should begin to give way to a focus on a Northern Ireland approach to social security

Recommendations break down into those that would target additional support at children, provide additional support to carers, support transitions to paid employment, assist with heating costs, relieve hardship during transitions onto universal credit, extend some support to private tenants and maintain investment in advice services with a specific emphasis on rural areas.

Children

The first recommendation flowing from the review is a 'Better Start larger families payment', which would compensate claimants affected by the two-child limit on child tax credits and universal credit. This has been described as "the most cost-effective way for the government to reduce child poverty."[59] Analysis conducted on behalf of the review finds that mitigating the two-child limit would effectively target resources at low-income households, women and households including a disabled

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[57] L Allamby, K Yiasouma, K Logan, L Devine, M Simpson, L Coyle, C Harrison, S McKinley and J Portes, *Welfare mitigations review: independent advisory panel report* (Belfast: Department for Communities, 2022) 6, 52
[58] L Allamby, K Yiasouma, K Logan, L Devine, M Simpson, L Coyle, C Harrison, S McKinley and J Portes, *Welfare mitigations review: independent advisory panel report* (Belfast: Department for Communities, 2022) 35-36
[59] Child Poverty Action Group, 'Understanding the latest data on the two-child limit' (CPAG briefing, 15 July 2022) 5 available at: https://cpag.org.uk/sites/default/files/files/policypost/CPAG-briefing-two-child-limit-2021.pdf

person; the report also notes the disproportionate effect of this reform on Northern Ireland in light of its larger family sizes.[60]

The second child-specific recommendation is for a 'Better Start grant' for families in receipt of a low-income benefit. While framed as a response to multiple cuts in support for families with very young children from 2011, including the abolition of the health in pregnancy grant, baby element of child tax credit and Sure Start maternity grant (for second and subsequent children), this is also explicitly modelled on Scotland's Best Start grant. In common with the Scottish grant, the proposal is for payments on the birth of a child (£606 for the first child and £303 for subsequent children),[61] at around three years old and at the start of primary school. The recommendation envisages two additional payments, not made in Scotland: a school transition payment at 11 and a 'staying on' payment for children who remain in education or training post-16. With the exception of the payment on the birth of the first child, which currently attracts the £500 SureStart maternity payment, all payments would be additional to the current approach in England, Wales and Northern Ireland. Analysis shows that the grant would target support to low-income households and women, with the additional payments at 11 and 16 slightly favouring households including a disabled child.

Carers

Two carer-focused recommendations are also based on learning from the Scottish social security system. The first is for a twice-yearly carer's recognition payment, which would have the effect of topping up the annual rate of carer's allowance to roughly the same level as jobseeker's allowance. This payment would target support at low-income households, women and households including a disabled person. The second Scotland-influenced recommendation is for a young carer grant of around £308 per year for carers aged 16 to 18 who provide care for someone in receipt of a disability benefit for 16 hours per week. As an entirely new payment, projections of who would be entitled were more challenging, but the grant would be expected to mainly target low earners and (marginally) young women.

The third carer-related recommendation was an increase in the weekly earnings threshold at which entitlement to carer's allowance ends to 16 hours at the national living wage. At April 2022 rates, this would have meant a rise from £132 to £152. Analysis showed that this approach would target support at low-income households much more effectively than abolition of the earnings threshold, which was among the alternative approaches considered, while only incurring around one-sixteenth of the expenditure.

Transitions to employment

The review heard evidence that the Working Group's initial proposal for a cost of working allowance had been worked up into a more concrete proposal within the Department, but that in the absence of a Minister in the Department for Communities post-2017 it had not been possible to secure the necessary agreement from HMRC that the allowance should be non-taxable. The review recommended that, subject to this agreement being secured, the Department should introduce an allowance broadly reflecting its planning to date – that is, an automatic, annual payment to universal credit or working tax credit claimants who have been in continuous employment and earning £115 to £385 per week for three months prior to the twice-yearly qualifying date. There would be separate rates for households with and without dependent children, with the review also

[60] Work and Pensions Committee and Northern Ireland Affairs Committee, *Welfare policy in Northern Ireland* (HC2100, London: House of Commons, 2019)
[61] The Best Start

recommending an additional payment for claimants in receipt of PIP at any rate. The purpose would be, in part, to recognise the more limited hours of free childcare outside of social security support in Northern Ireland compared to Great Britain and the barriers disabled people face in entering employment.

A second recommendation, again modelled on an equivalent payment in Scotland, was for a Job Start grant payable to young people aged 16 to 24 on entry to paid employment for at least 12 hours per week, following six months in receipt of an out-of-work benefit.

A final recommendation under this heading aimed to address the "fear factor" associated with moving from a dependable benefit income to employment "in circumstances where the work may not be sustained."[62] In effect, the proposal is that anyone moving from a low-income benefit into employment, where the remuneration is at a level that means they are not entitled to universal credit, would retain an 'underlying entitlement' to universal credit for six months. If the job did not last, or proved unsuitable, the individual could start or resume a universal credit claim without the usual five-week wait.

Winter heating assistance

In recent years, Social Security Scotland has commenced payment of low income winter heating assistance – an annual award of £50 to households in receipt of a qualifying low income benefit – and child winter heating assistance – an award of around £200 to households including a child in receipt of the highest rate care component of PIP. In contrast to the cold weather payment, neither of these payments is temperature contingent. The review recommended the introduction of equivalent payments in Northern Ireland but – in contrast to Scotland – the retention of the existing cold weather payment. The financial implications of this difference are likely to be limited as cold weather payments (which require outdoor temperatures to be continuously below 0C for one week) are rarely made in Northern Ireland. Conversely, the new payments would channel extra funds to low-income households, people of pensionable age and households including a disabled person (particularly a disabled child) in winter at what remains a time of increased energy costs.

Universal credit: five-week wait

The review acknowledged the measures introduced to reduce the impact of the five-week wait at the outset of a universal credit claim, notably the two-week run-on in entitlement to certain legacy benefits (UK-wide) and the discretionary universal credit contingency fund (Northern Ireland only). However, the continued role of the five-week wait in creating severe hardship was noted. The contingency fund was welcomed as an innovative devolved-level response to the issue, but its impact has been limited by lack of awareness, low (although increasing) take-up and its delivery as part of the discretionary support scheme, which means a grant from the contingency fund can only be awarded in cases of crisis (as opposed to mere hardship) and disqualifies the recipient from receiving another discretionary support grant for 12 months.

A two-stage solution was recommended: in the first instance, an increased budget, more 'flexible' interpretation of the conditions of entitlement, a disregard for savings of up to £1,000 and a new name that better reflects the purpose of the payment, such as 'universal credit new claims payment'. Longer term, recognising the complexity of the issue, the review recommended the establishment of a dedicated working group composed of claimants and advisers to devise changes

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[62] L Allamby, K Yiasouma, K Logan, L Devine, M Simpson, L Coyle, C Harrison, S McKinley and J Portes, *Welfare mitigations review: independent advisory panel report* (Belfast: Department for Communities, 2022)

to the universal credit advance payment or a new supplementary payment capable of more effectively alleviating the hardship that new universal credit claimants too often experience.

Private sector tenants

In March 2021, 32,506 private sector tenants in Northern Ireland were receiving support with housing costs through universal credit. Of these, 28,589 were receiving a housing costs award that was less than their declared rent because their entitlement was capped by the local housing allowance, the average shortfall being £118 per month.[63] The review recognised the unaffordability of making good this shortfall from the devolved budget (which can be presumed to be roughly repeated among the 31,602 private tenants contemporarily in receipt of housing benefit). As a partial response to the issue, it proposed the creation of a financial inclusion service, whose remit would include affordability checks for individuals considering taking on a new tenancy, benefit checks, general money advice and referral to specialist services. The financial inclusion service would also have access to a fund to make grants of up to £500 in exceptional circumstances to those whose tenancy might be at risk.

Advice services

The review called for the continuation of the additional investment of £2 million per year in independent advice provision flowing from the previous Working Group's recommendation, including £500,000 to enhance access to advice in rural areas.

Disability benefits

The final recommendation of the review was that young people moving from DLA to PIP at the age of 16 should be entitled to a supplementary payment on the same basis as adults moving between the two benefits, if their PIP entitlement is lower than their DLA award. Longer term, it suggested that children awarded DLA before their 16th birthday should be able to remain on the benefit until turning 18, while retaining the option of transferring to PIP if that would be more beneficial. This would be in line with the upper age limit for child disability payment, the Scottish equivalent to child DLA.

What is not recommended

The review considered and costed, but did not ultimately recommend, the introduction of an award equivalent to the Scottish child payment (at the time, £20 per child per week to households in receipt of universal credit or one of the legacy low-income benefits), restoration of the recently-removed £20 uplift to the universal credit standard allowance and an additional payment to carers for more than one disabled child. This was due to a combination of cost (child payment), concluding that the issue would be better addressed at UK level (£20 uplift) and deciding to target support in different ways (carers).

New forms of parrotry and plagiarism? Social security policy learning in a devolving welfare state

The mantra adopted by the panel from the outset was that its proposals needed to be 'meaningful, credible and realistic'. Meaningful meant sufficiently significant to obtain the support of civic society organisations and others to campaign for the panel's recommendations once published. Credible entailed the proposals were costed either, where possible, from within the Department for

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[63] Minister for Communities, response to AQW 18618/17-22, 3 August 2022

Communities or where independently produced that they had been interrogated within the Department. Realistic reflected the reality that unlike the first independent review no budget had been agreed in advance by the political parties (and in particular the two largest parties Sinn Fein and the DUP). Moreover, unlike the previous review there was no political commitment to implement the recommendations, so in practice, the independent review sought to produce recommendations which were broadly in line with the total budget initially set aside for the previous review. A further political reality had been that all five parties then in the NI Executive had called on the Westminster government to retain the £20 uplift to universal credit, yet when it was withdrawn in October 2021, the uplift was not maintained from the NI budget on financial grounds. Further, the proposals would ideally be consonant with the outcomes of the Programme for Government including that 'our children and young people have the best start in life' and 'we have a caring society that supports people throughout their lives'.[64]

The report also drew explicitly on the Cumulative Impact of tax and social security reforms in NI commissioned by the NI Human Rights Commission.[65]. The research examined all the changes to tax and social security including the introduction of the national living wage from 2012 through to March 2019 and those in the pipeline through to the end of the financial year 2021/2022. The report assessed the impact of the changes by income decile, alongside disability, gender, age, household composition and employment status though not by ethnic groups due to limitations in the size of the Family Resources Survey and Living Cost and Food Survey in NI. The findings included that the largest average total losses from the tax and social security changes fell on those in the bottom 2 and 3 deciles (around £900 a year). There were also significant losses in the bottom decile though they were smaller due to the higher take up of universal credit over legacy benefits. Other results noted that households with at least one disabled child experienced average losses from reforms of around £2,000 a year, households with children experienced greater losses than those without children with households with three or more children being particularly badly affected. Lone parent households had lost almost 10 per cent of their net income and women fared badly compared to men, reflecting the greater likelihood of relying on social security benefits including tax credits. These conclusions drove the panel to commission a distributional analysis of all proposals to ensure any outcomes focussed on households with the lowest incomes. This was cross-referenced by age, disability, gender, household composition and other indicators. The thinking was that concentrating on low income households would capture, for example, greater numbers of women, people with disabilities and larger families. There was also an emphasis on assisting working age households in recognition that the withdrawal of the £20 uplift to universal credit had been partially offset in the December 2021 budget by an increase in the earnings allowance and reduction of the taper withdrawing benefit from 63 per cent to 55 per cent. These changes helped those on universal credit and in paid work, but did nothing for those out of work.

The panel were working on a tight timetable with less than four months between its announcement and delivering the final report. The terms of reference required consultation with those affected and those working with claimants. The panel consulted extensively with groups working in local communities including UC:US – a group of people on universal credit who worked on participative research on the experience of living on the benefit.[66] In addition, the panel met Cullyhanna Rural

[64] Northern Ireland Executive, *Consultation on the Programme for Government: Draft Outcomes Framework* (Belfast: Executive Office, 2021)

[65] H Reed and J Portes, *Cumulative Impact Assessment of Tax and Social Security Reforms in Northern Ireland* (Belfast: Northern Ireland Human Rights Commission, 2019)

[66] R Patrick, C Fitzpatrick, M Simpson and J Redman with UC:Us members. 'UC:Us now? Reflections from participatory research with Universal Credit claimants during COVID-19', K Garthwaite, R Patrick, M Power, A

Health Partnership, local women's organisations, advice organisations, the independent monitoring disability forum for the UNCRPD and other disability and carer's groups, the Department for Communities staff administering social security and the local political parties. Among the issues which emerged, time and again was how the five week wait for the first payment of UC and the rate of recovery of debt and historical tax credit overpayments consistently placed claimants on the back foot from the outset of a claim. Moreover, this compounded the fact that a claim for UC was often stimulated by an adverse change in circumstances such as the breakdown of a relationship, a bout of ill-health, loss of employment or an increase in caring responsibilities. The panel was also cognisant of the completion of a simultaneous independent review into discretionary support, which had replaced large parts of the social fund from 2016 onwards.[67]

A further driver of the report's work was the presence of existing initiatives from Scotland. The work undertaken in Scotland had the virtue of being 'tried and tested' inasmuch as although in its early stages or in the pipeline it meant that IT workarounds for implementation had often been agreed and negotiated. In line with the wider financial arrangements, the IT system for payment of many social security benefits is managed through the Department for Work and Pensions (DWP). The DWP is open to undertaking workarounds where feasible provided the devolved governments foot the bill for the work done.. In considering the Scottish reforms the panel consulted with carers organisations in Scotland for feedback on the process of developing and implementing proposed changes. The panel also costed the introduction of an equivalent of the Scottish Child Payment before deciding pragmatically to recommend its own 'Best Start' grant built around additional payments when reaching child developmental milestones and to mitigate the two child limit. The panel did not close the door the introduction of an equivalent to the Scottish Child payment, noting this was something which could be covered through the Department for Communities forthcoming 'anti poverty' strategy.

Unlike in Scotland, however, the NI Executive has no devolved powers to raise money from income tax. Nonetheless, the Independent Fiscal Commission established by the (then) Minister of Finance Conor Murphy of Sinn Fein recently published its final report recommending the partial devolution of income tax to the NI Executive.[68]

It is perhaps ironic that Northern Ireland, which has long had greater devolved powers on social security has been markedly more reluctant to use them. In the contemporary era, this is in large measure, a reflection of the political make up the NI Executive which covers a diverse range of political parties with differing views on social security in particular and economic and social rights more widely. In reality, any move away from parity in a substantive way requires an agreement between the two largest political parties, namely Sinn Fein and the DUP. Under the Ministerial Code created under the NI Act 1998, a minister has a duty to bring to the attention of the Executive any matter which cuts across responsibilities of two or more ministers, requires the adoption of a common position and agreement on priorities, has implications for the Programme for Government and is significant and controversial and outside of the agreed programme of Strand One of the Good Friday Agreement.[69] In practice, the recommendations of the independent panel will require

Tarrant and R Warnock (eds), *Covid-19 Collaborations: Researching poverty and low-income family life during the pandemic* (Bristol: Policy Press, 2022)

[67] G McKeever, J Currie, C Fitzpatrick, K Higgins, U O'Hare, G McConville and M Simpson, *Independent review of discretionary support* (Belfast: Department for Communities, 2022)

[68] Fiscal Commission NI, *More fiscal devolution for Northern Ireland?* (Belfast: Fiscal Commission NI, 2022)

[69] Northern Ireland Act 1998 c47 s28; Northern Ireland Executive, *Northern Ireland Executive ministerial code* (Norwich: TSO, 2007)

legislation and agreement within the NI Executive before being brought to the NI Assembly. Applying a glass half full assessment that the NI Executive will be restored by autumn 2023, this will still leave a significant challenge to overcome alongside the budgetary difficulties facing ministers and officials over the next couple of financial years at least.

The recommendations of the review remain in play with the costings updated and a bid submitted for 2023/2024 and the work included in the Department for Communities equality plan. Further the Cliff Edge coalition – an alliance of advice and other voluntary sector organisations has just published three key asks calling for the implementation of the panel's recommendations on mitigating the two child limit, five week wait for UC and introduction of a financial inclusion service.[70] On the other hand, the introduction of any new mitigations in the current financial year has effectively been ruled out as a result of the 15 per cent shortfall in resource funding to the Department for Communities (compared to identified requirements) resulting from the Budget made at Westminster in the absence of functioning devolved institutions. Indeed, problems associated with the five-week wait for a first universal credit are likely to be exacerbated rather than eased due to expected cuts to discretionary support () and inability to ensure fast processing of applications by filling frontline staffing vacancies, where specific needs have been identified in the universal credit and 'move to universal credit' teams[71].

In 2022 the Joseph Rowntree Foundation acknowledged that:

> 'The benefits system in Scotland and Northern Ireland are increasingly different from the rest of the UK, with mitigations against some of the most poverty increasing welfare reforms of the last decade….it is noteworthy that these are the two countries with the lowest poverty rates in the United Kingdom, at 18 per cent for Northern Ireland and 19 per cent for Scotland compared with 22 per cent for England and 23 per cent for Wales'.[72]

Moving away from parity can have a significant impact in tackling poverty. While Northern Ireland has used its devolved powers sparingly, it has another opportunity to demonstrate the value of such powers. Whether it chooses to go down that road remains to be seen.

Conclusion

Departures from parity with England and Wales in Northern Ireland social security law, policy and practice are real, but limited. It is important that we neither overstate nor underestimate their significance to date. Mitigation of selected aspects of UK government policy has become an accepted part of the devolved social security landscape, where these are deemed particularly ill-suited to Northern Ireland and where mitigation is politically agreed to be affordable. The flagship supplementary payments, mitigating the impact of the benefit cap and social sector size criteria, respectively gave recipients an average of £42 and £12.50 of income per week.[73] The mitigations

[70] Cliff Edge Coalition NI, *Member briefing – May 2023* (Belfast: Cliff Edge Coalition, 2023)
[71] Department for Communities, *Budget 2023-24 equality impact assessment* (Belfast: Department for Communities, 2023)
[72] Joseph Rowntree Foundation, *UK Poverty 2022: the essential guide to understanding poverty in the UK* (York: JRF, 2022) 8
[73] Department for Communities, *Review of welfare mitigation schemes* (Belfast: Department for Communities, 2019)

package as a whole has been identified as one factor underpinning Northern Ireland's lower poverty rates compared to England and Wales.[74] However, there are few (if any) indications that the political narrative around social security is shifting away from reactive mitigation towards proactive identification of the features of a system that meets Northern Ireland's needs,[75] in line with the ambition of the mitigations review. Notably, there has been no mitigation of the four-year freeze in social assistance rates at the end of the 2020s, the two-child limit or the erosion of the local housing allowance for private tenants. Accordingly, law, policy and practice for England and Wales remains, and can be expected to remain, the key factor shaping developments in NI.

Nonetheless, it is possible to detect a Scottish influence creeping in alongside the policies inherited from Westminster. To some extent the contemporary debate in Scotland seems to have given advocates of the initial mitigations greater confidence that UK-wide uniformity in social security need no longer to be taken for granted,[76] while substantive learning from Scotland more explicitly informs the review. Lundy's view that parity was always a flawed basis for social security because parity of benefit did not bring about parity of outcome appears to be more widely recognised. As policymakers take a more critical view of developments in England and Wales, we can assume that parrotry, in the sense of unthinking imitation, is also reduced. Might there be a risk of slipping into a similar form of parrotry of Scottish solutions? The review understandably drew on the Scottish example, but did not uncritically follow its lead. For example, the better start grant and carer's allowance proposals would depart further from the equivalent benefits in England and Wales than the Scottish approach to date. Meanwhile, in child-related benefits the review continued to prioritise mitigation (of the two child limit) over following the more substantive Scottish Child payment). Accordingly, acceptance of the review's recommendations would render legislative equivalence impossible in many areas, although in some – for example, winter heating assistance and certain payments to carers – a straight lift-and-drop of the Scottish Regulations might be feasible. Plagiarism from England and Wales, on the other hand, does seem likely to continue in most areas of social security. As noted, the review largely accepted policymakers' established position that Northern Ireland is too dependent on the use of Department for Work and Pensions IT systems to develop its own replacements for the major benefits.. The current approach of providing Northern Ireland-specific top-ups to common benefits and mitigations to not implement in practice, other social security cuts can be expected to remain the norm, although it might not be possible to implement certain recommendation of the review – notably changes to the income threshold for carer's allowance – in this way. The devolved-level response to any changes to disability and incapacity benefits flowing from the *Transforming support* white paper might provide the first test for this hypothesis.[77] Ultimately, as the current mitigations demonstrate, this kind of equivalence does not rule out departures from parity, although a significant change in the budgetary position will be required if these are to become more extensive.

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[74] Joseph Rowntree Foundation, *UK Poverty 2022: the essential guide to understanding poverty in the UK* (York: JRF, 2022)

[75] M Simpson, *Social citizenship in an age of welfare regionalism: the state of the social union* (Oxford: Hart, 2022)

[76] M Simpson, 'The social union after the coalition: devolution, divergence and convergence' (2017) 46(2) Journal of Social Policy 251

[77] Department for Work and Pensions, *Transforming support: the health and disability white paper* (CP807, London: Department for Work and Pensions, 2023)