

**April 2008**

## **EMPLOYMENT SUPPORT ALLOWANCE**

Incapacity Benefit and Income Support are to be replaced by Employment Support Allowance (ESA). The change takes effect from 27 October 2008.

The employer form SSP1, which is used when an employee's entitlement to SSP ceases, will be re-designed to coincide with the change. The change should mean that employers will not need to include as much information on the new form which will be made available from October 2008.

One other change will be the removal of form SSP1L which will no longer be used. This is because periods of SSP with a previous employer will not count towards an employee's maximum period of SSP.

The changes are subject to Parliamentary approval.

**Internet link:** [HMRC guidance on ESA](#)