STATUTORY RULES OF NORTHERN IRELAND

2026 No. 61

SOCIAL SECURITY

The Social Security Benefits Up-rating Regulations (Northern Ireland) 2026

Made - - - - *24th March 2026*

Coming into operation - *6th April 2026*

Approved by resolution of the Assembly on 23rd June 2026

The Department for Communities makes the following Regulations in exercise of the powers conferred by sections 70(8), 113(1)(a) and 171(1), (3) and (4) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**a**), sections 5(1)(q), 135(3) and 165(1), (4) and (5) of the Social Security Administration (Northern Ireland) Act 1992(**b**) and now vested in it(**c**) and sections 20(1) and 51(6) of the Pensions Act (Northern Ireland) 2015(**d**).

These Regulations contain provisions in consequence of an order under sections 132 and 132A of the Social Security Administration (Northern Ireland) Act 1992(**e**).

Citation, commencement and interpretation

1.—(1) These Regulations may be cited as the Social Security Benefits Up-rating Regulations (Northern Ireland) 2026 and shall come into operation on 6th April 2026.

(2) In these Regulations "the Up-rating Order" means the Social Security Benefits Up-rating Order (Northern Ireland) 2026(**f**).

(3) The Interpretation Act (Northern Ireland) 1954(**g**) shall apply to these Regulations as it applies to an Act of the Assembly.

(**a**) 1992 c. 7; section 113(1) was amended by paragraph 92 of Schedule 24 to the Civil Partnership Act 2004 (c. 33) and section 171(1) was amended by paragraph 5 of Schedule 4 to the Tax Credits Act 2002 (c. 21)

(**b**) 1992 c. 8; section 165(1) was amended by paragraph 49(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) (Northern Ireland) Order 1999 (S.I. 1999/671) and section 18(5) of the National Insurance Contributions Act 2014 (c. 7)

(**c**) *See* Article 8(b) of S.R. 1999 No. 481 and section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.))

(**d**) 2015 c. 5 (N.I.) *see again* section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.))

(**e**) Section 132 was amended by paragraph 41 of Schedule 7 to the Pension Schemes (Northern Ireland) Act 1993 (c. 49), paragraph 9 of Schedule 4 to the Tax Credits Act 2002 (c. 21), section 3(1) and (2) of the Pensions Act (Northern Ireland) 2012 (c. 3 (N.I.)), regulation 2(2) of S.R. 2012 No. 120 and paragraph 55 of Schedule 13 to the Pensions Act (Northern Ireland) 2015 (c. 5 (N.I.)) and section 132A was inserted by section 5(1) of the Pensions Act (Northern Ireland) 2008 (c. 1 (N.I.))

(**f**) S.R. 2026 No. 59

(**g**) 1954 c. 33 (N.I.)

Exceptions relating to payment of additional benefit by virtue of the Up-rating Order

2. Section 135(3) of the Social Security Administration (Northern Ireland) Act 1992 (effect of alteration of rates of benefit under Parts II to V of the Contributions and Benefits Act) shall not apply if a question arises as to either—

(a) the weekly rate at which the benefit is payable by virtue of the Up-rating Order; or

(b) whether the conditions for receipt of the benefit at the altered rate are satisfied,

until that question has been determined in accordance with the provisions of the Social Security (Northern Ireland) Order 1998(**a**).

Persons not ordinarily resident in Northern Ireland

3. Regulation 5 of the Social Security Benefit (Persons Abroad) Regulations (Northern Ireland) 1978(**b**) (application of disqualification in respect of up-rating of benefit) and regulation 21 of the State Pension Regulations (Northern Ireland) 2015(**c**) (entitlement to state pension for overseas residents) shall apply to any additional benefit payable by virtue of the Up-rating Order and to any up-rating increase as defined in section 22(1) of the Pensions Act (Northern Ireland) 2015(**d**) respectively.

Amendment of the Social Security (Invalid Care Allowance) Regulations

4. In regulation 8(1) of the Social Security (Invalid Care Allowance) Regulations (Northern Ireland) 1976(**e**) (circumstances in which a person is or is not to be treated as gainfully employed) for "£196" substitute "£204".

Amendment of the Social Security (Claims and Payments) Regulations

5. In paragraph 4(2A) of Schedule 8A to the Social Security (Claims and Payments) Regulations (Northern Ireland) 1987(**f**) (deductions from benefits and direct payment to third parties) for "£32.30", in each place it occurs, substitute "£33.55".

Revocation

6. The Social Security Benefits Up-rating Regulations (Northern Ireland) 2025(**g**) are revoked.

Sealed with the Official Seal of the Department for Communities on 24th March 2026

(L.S.)

Cherrie Arnold
A senior officer of the Department for Communities

(**a**) S.I. 1998/1506 (N.I. 10)
(**b**) S.R. 1978 No. 114; regulation 5 was amended by regulation 4(3) to (6) of S.R. 1979 No. 392, regulation 6(3) of S.R. 1989 No. 373, regulation 2(2) of S.R. 1990 No. 123, regulation 3 of S.R. 1992 No. 330, regulation 3(2) to (4) of S.R. 1994 No. 269, regulation 6(4) of S.R. 2001 No. 108, regulation 3(4) of S.R. 2005 No. 299, paragraph 8(4) of Schedule 3 to S.R. 2005 No. 536, regulation 2(4) of S.R. 2010 No. 110 and Article 5(5) of S.R. 2017 No. 66
(**c**) S.R. 2015 No. 315; regulation 21 was inserted by regulation 2(4) of S.R. 2016 No. 80
(**d**) Section 22(1) was amended by regulation 3(2) of S.R. 2016 No. 80
(**e**) S.R. 1976 No. 99; regulation 8(1) was amended by regulation 2(7)(a) of S.R. 1996 No. 521, regulation 2(b) of S.R. 2001 No. 117, paragraph 1 of the Schedule to S.R. 2002 No. 323 and regulation 4 of S.R. 2025 No. 67
(**f**) S.R. 1987 No. 465; Schedule 8A was inserted by regulation 2(3) of S.R. 1988 No. 67 and sub-paragraph (2A) was inserted by regulation 2(e) of S.R. 2003 No. 412 and amended by regulation 5 of S.R. 2025 No. 67
(**g**) S.R. 2025 No. 67

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provisions necessary to give full effect to the 2026 Up-rating and are consequential on the Social Security Benefits Up-rating Order (Northern Ireland) 2026 (the "Up-rating Order"). These Regulations make in relation to Northern Ireland only provision corresponding to provision contained in Regulations made by the Secretary of State for Work and Pensions in relation to Great Britain and accordingly, by virtue of section 149(3) of, and paragraph 10 of Schedule 5 to, the Social Security Administration (Northern Ireland) Act 1992, are not subject to the requirement of section 149(2) of that Act for prior reference to the Social Security Advisory Committee.

Regulation 2 provides that where a question has arisen about the effect of the Up-rating Order on a benefit already in payment, the altered rates will not apply until that question is determined.

Regulation 3 applies the provisions of regulation 5 of the Social Security Benefit (Persons Abroad) Regulations (Northern Ireland) 1978 and regulation 21 of the State Pension Regulations (Northern Ireland) 2015 so as to restrict the application of increases specified in the Up-rating Order in cases where the beneficiary is not ordinarily resident in Northern Ireland.

Regulation 4 increases from £196 to £204 the amount which a person eligible for payment of Carer's Allowance can earn in the immediately preceding week without being deemed to be gainfully employed and, therefore, losing their entitlement to Carer's Allowance. The Social Security (Carer's Allowance) (Amendment) Regulations (Northern Ireland) 2002 replaced references to "Invalid Care Allowance" with references to "Carer's Allowance" in certain legislative provisions, but "Invalid Care Allowance" remains part of the title of the Social Security (Invalid Care Allowance) Regulations (Northern Ireland) 1976 for statutory purposes.

Regulation 5 increases from £32.30 to £33.55 the amount allowed for personal expenses for a person in certain accommodation, where that person's benefit is paid to the accommodation provider.

Regulation 6 revokes the Social Security Benefits Up-rating Regulations (Northern Ireland) 2025.

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