STATUTORY INSTRUMENTS

2026 No. 343

SOCIAL SECURITY

The Social Security (Contributions) (Amendment No. 3) Regulations 2026

Made - - - -	*24th March 2026*
Laid before Parliament	*25th March 2026*
Coming into force - -	*6th April 2026*

The Treasury make these Regulations in exercise of the powers conferred by sections 3(2) and (3) of the Social Security Contributions and Benefits Act 1992(**a**) and sections 3(2) and (3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**b**) and now exercisable by them(**c**).

The Secretary of State and the Department for Communities concur in the making of these Regulations.

Citation and commencement

1. These Regulations may be cited as the Social Security (Contributions) (Amendment No. 3) Regulations 2026 and come into force on 6th April 2026.

Amendment to the Social Security (Contributions) Regulations 2001

2. In Part 8 of Schedule 3 to the Social Security (Contributions) Regulations 2001(**d**), after paragraph 8B insert—

(**a**) 1992 c. 4. Section 3(2) was amended by paragraph 3 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).
(**b**) 1992 c. 7. Section 3(2) was amended by S.I. 1999/671 and 2015/2006.
(**c**) The functions of the Secretary of State, under sections 3(2) and (3) of the Social Security Contributions and Benefits Act 1992, were transferred to the Treasury, with the concurrence of the Secretary of State, by paragraph 3 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999. The functions of the Department under sections 3(2) and (3) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 ("SSCB(NI)A") were transferred to the Treasury, with the concurrence of the Department, by S.I. 1999/671. "Department" is defined by section 170 of the SSCB(NI)A and means the Department of Health and Social Services for Northern Ireland. The functions of the Department of Health and Social Services for Northern Ireland, under the SSCB(NI)A, were transferred to the Department for Social Development by S.R. 1999 No. 481. The Department for Social Development was renamed the Department for Communities by section 1(7) of the Departments Act (Northern Ireland) 2016 (c. 5 (N.I.)).
(**d**) S.I. 2001/2004.

"Payments exempted from income tax under section 316ZA of ITEPA 2003

8C. Any amount that is exempted from income tax under section 316ZA of ITEPA 2003 (accommodation, supplies and services used in employment duties: payment or reimbursement of expenses)(**a**).

Payments exempted from income tax under section 320D of ITEPA 2003

8D. Any amount that is exempted from income tax under section 320D of ITEPA 2003 (flu vaccinations)(**b**).".

Stephen Morgan
Taiwo Owatemi
24th March 2026 — Two of the Lords Commissioners of His Majesty's Treasury

The Secretary of State concurs as indicated in the preamble.
Signed by authority of the Secretary of State for Work and Pensions.

Stephen Timms
Minister of State
24th March 2026 — Department for Work and Pensions

The Department for Communities concurs as indicated in the preamble.
Sealed with the Official Seal of the Department for Communities on 24 March 2026

L.S.

Cherrie Arnold
24th March 2026 — A senior officer of the Department for Communities

(**a**) "ITEPA 2003" is defined in section 122(1) of the Social Security Contributions and Benefits Act 1992 and section 121(1) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 and means the Income tax (Earnings and Pensions) Act 2003 (c. 1). Section 316ZA of the Income Tax (Earnings and Pensions) Act 2003 was inserted by section 20 of the Finance Act 2026 (c. 11).
(**b**) Section 320D of the Income Tax (Earnings and Pensions) Act 2003 was inserted by section 20 of the Finance Act 2026.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004) ("SSCR").

Regulation 2 inserts paragraphs 8C and 8D into Part 8 of Schedule 3 (payments to be disregarded in the calculation of earnings for the purposes of earnings-related contributions) to the SSCR, providing an exemption from earnings for certain accommodation, supplies and services and flu vaccinations.

A Tax Information and Impact Note covering these Regulations was published on 26th November 2025 and is available on the website https://www.gov.uk/government/publications/the-expansion-of-workplace-benefits-relief. It remains an accurate summary of the impacts that apply to this instrument.

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