STATUTORY INSTRUMENTS

2026 No. 283

SOCIAL SECURITY

The Social Security (Contributions) (Re-rating) Consequential Amendment Regulations 2026

Made - - - -	*11th March 2026*
Laid before Parliament	*13th March 2026*
Coming into force - -	*6th April 2026*

The Treasury make these Regulations in exercise of the powers conferred by sections 117(1) and 175(3) of the Social Security Contributions and Benefits Act 1992(**a**) and by sections 117(1) and 171(3) and (10) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**b**).

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

These Regulations contain only provisions consequential on the making of an instrument under section 141 of the Social Security Administration Act 1992(**c**) and section 129 of the Social Security Administration (Northern Ireland) Act 1992(**d**).

Citation and commencement

1.—(1) These Regulations may be cited as the Social Security (Contributions) (Re-rating) Consequential Amendment Regulations 2026.

(2) These Regulations come into force on 6th April 2026 immediately after the coming into force of the Social Security (Contributions) (Rates, Limits and Thresholds Amendments, National Insurance Funds Payments and Extension of Veteran's Relief) Regulations 2026(**e**).

(**a**) 1992 c. 4. Section 117(1) was amended by paragraph 68 of Schedule 7 to the Social Security Act 1998 (c. 14) and by paragraph 23 of Schedule 3, and paragraph 6 of Schedule 7, to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).

(**b**) 1992 c. 7. Section 117(1) was amended by paragraph 50 of Schedule 6 to S.I. 1998/1506 (N.I. 10) and by paragraph 23 of Schedule 3, and paragraph 5 of Schedule 6, to S.I. 1999/671. Section 171(10) was substituted by paragraph 28(3) of Schedule 3 to S.I. 1999/671. The functions of the Department, defined by Section 170 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 ("SSCBNIA 1992") as the Department of Health and Social Services for Northern Ireland, under the SSCBNIA 1992 were transferred to the Department for Social Development by article 8(b) of, and Part 2 of Schedule 6 to, 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.)).

(**c**) 1992 c. 5. Section 141 was amended by paragraph 44 of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999, paragraph 16 of Schedule 1 to the National Insurance Contributions Act 2002 (c. 19), paragraph 20 of Schedule 1 to the National Insurance Contributions Act 2015 (c. 5) and paragraph 4 of the Schedule to the National Insurance Contributions (Reduction in Rates) Act 2023 (c. 57).

(**d**) 1992 c. 8. Section 129 was amended by Part 7 of Schedule 13 to the Welfare Reform and Pensions Act 1999 (c. 30), paragraph 72 of Schedule 6 to S.I. 1998/1506 (N.I. 10) and paragraph 43 of Schedule 3 to S.I. 1999/671.

(**e**) S.I. 2026/231.

Amendment to the Social Security (Contributions) Regulations 2001

2. In regulation 125(c) of the Social Security (Contributions) Regulations 2001(**a**) for the figure of "£4.15" substitute "£4.30".

Stephen Morgan
Taiwo Owatemi
11th March 2026 — Two of the Lords Commissioners of His Majesty's Treasury

The Secretary of State concurs
Signed by authority of the Secretary of State for Work and Pensions

Stephen Timms
Minister of State
10th March 2026 — Department for Work and Pensions

The Department for Communities concurs
Sealed with the Official Seal of the Department for Communities on 10th March 2026



David Tarr
10th March 2026 — Senior Officer of the Department of Communities

(**a**) S.I. 2001/1004; relevant amending instruments are S.I. 2022/1329, 2024/377 and 2025/318. Regulation 125(c) was also amended by paragraph 33(1) of Schedule 1 to the National Insurance Contributions Act 2015.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Contributions) Regulations 2001 (S.I. 2001/1004) ("the Contributions Regulations") with effect from 6th April 2026. They are made in consequence of annual regulations setting the rate at which Class 2 National Insurance contributions are payable which are made under section 141 of the Social Security Administration Act 1992 (c. 5) and section 129 of the Social Security Administration (Northern Ireland) Act 1992 (c. 8).

Regulation 2 amends regulation 125(c) of the Contributions Regulations by increasing the special rate of any Class 2 National Insurance contribution payable by share fishermen from £4.15 to £4.30.

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy.

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