This Statutory Instrument has been made in consequence of a defect in S.R. 1994 No. 271 and is being issued free of charge to all known recipients of that Statutory Instrument.

STATUTORY INSTRUMENTS

2026 No. 201

SOCIAL SECURITY

The Social Security and Statutory Maternity Pay (Evidence of Pregnancy and Compensation of Employers) (Amendment) Regulations 2026

Made - - - -	*2nd March 2026*
Laid before Parliament	*3rd March 2026*
Coming into force in accordance with regulation 1(2) and (3)	

The Secretary of State makes these Regulations in exercise of the powers conferred by sections 5(1)(i), 15(1)(a) and 189(1) and (4) of the Social Security Administration Act 1992(**1**), sections 167(1) and (2)(b) and 175(1) and (3) of the Social Security Contributions and Benefits Act 1992(**2**) and sections 163(1), (2)(b) and (7) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992(**3**).

Regulations 4, 5 and 6 of these Regulations are made with the concurrence of the Commissioners for His Majesty's Revenue and Customs(**4**).

In accordance with section 173(1)(b) of the Social Security Administration Act 1992, the Social Security Advisory Committee has agreed that the proposals in respect of these Regulations should not be referred to it.

(**1**) 1992 c. 5. See section 191 of the Social Security Administration Act 1992 for the meaning of "prescribed". Section 189(1) was amended by paragraph 57(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2).

(**2**) 1992 c. 4. Section 167 was substituted by section 21(1) of the Employment Act 2002 (c. 22). Section 175(1) was amended by paragraph 29(2) of Schedule 3 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2). See section 167(4) and (8) respectively for the meaning of "small employer" and "contributions payments" (as the latter term appears in the definition of "small employer"). See section 171(1) for the meaning of "prescribed".

(**3**) 1992 c. 7. Section 163 was substituted by section 21(2) of the Employment Act 2002 (c. 22). See section 163(4) and (9) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 respectively for the meaning of "small employer" and "contributions payments" (as the latter term appears in the definition of "small employer"). See sections 167(1) for the meaning of "prescribed".

(**4**) See section 15(1A) of the Social Security Administration Act 1992, section 167(7) of the Social Security Contributions and Benefits Act 1992 and section 163(8) of the Social Security Contributions and Benefits (Northern Ireland) Act 1992. The functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). By virtue of section 50(1) of that Act and section 10 of the Interpretation Act 1978 (c. 30), the references to the concurrence of the Inland Revenue in section 15(1A) of the Social Security Administration Act 1992, section 167 of the Social Security Contributions and Benefits Act 1992 and section 163 of the Social Security Contributions and Benefits (Northern Ireland) Act 1992 are now to be read as references to the concurrence of the Commissioners for His Majesty's Revenue and Customs.

Citation and commencement

1.—(1) These Regulations may be cited as the Social Security and Statutory Maternity Pay (Evidence of Pregnancy and Compensation of Employers) (Amendment) Regulations 2026.

(2) Regulations 1 to 4 and 6(c) come into force on 1st April 2026.

(3) Regulations 5 and 6(a) and (b) come into force on 6th April 2026.

Extent

2.—(1) Regulations 1 and 2 extend to the whole of the United Kingdom.

(2) Regulations 3, 4 and 5 extend to England, Wales and Scotland.

(3) Regulation 6 extends to Northern Ireland only.

Amendment of the Social Security (Medical Evidence) Regulations 1976

3. In paragraph 4 of Part 1 of Schedule 2 to the Social Security (Medical Evidence) Regulations 1976 (rules)(**5**) omit "shall be completed in ink or other indelible substance and".

Amendment of the Statutory Maternity Pay (Medical Evidence) Regulations 1987

4. In paragraph 4 of Part 1 of the Schedule to the Statutory Maternity Pay (Medical Evidence) Regulations 1987 (rules)(**6**) omit "shall be completed in ink or other indelible substance and".

Amendment of the Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendment Regulations 1994

5. In regulation 3 of the Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendment Regulations 1994 (determination of the amount of additional payment to which a small employer shall be entitled)(**7**)—

(a) for "6th April 2025" substitute "6th April 2026", and

(b) for "8.5 per cent." substitute "9 per cent.".

Amendment of the Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendment Regulations (Northern Ireland) 1994

6. In regulation 3 of the Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendment Regulations (Northern Ireland) 1994 (amount of additional payment to which a small employer shall be entitled)(**8**)—

(a) for "6th April 2025" substitute "6th April 2026", and

(b) for "8.5 per cent." substitute "9 per cent.", and

(c) at the end of this regulation, insert ", that percentage being the total amount of secondary Class 1 contributions estimated by the Commissioners for His Majesty's Revenue and Customs as to be paid in respect of statutory maternity pay by all employers in that year, expressed as a percentage of the total amount of statutory maternity pay estimated by them to be paid by all employers in that year.".

(**5**) S.I. 1976/615. Relevant amending instruments are S.I. 1987/409, 1991/2284, 2004/1771.
(**6**) S.I. 1987/235. Relevant amending instruments are S.I. 1991/2284, 2002/881, 2004/1771.
(**7**) S.I. 1994/1882. Relevant amendments were made by Schedule 2 to the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (c. 2). Relevant amendments were also made by S.I. 1995/566, 2003/672, 2025/330.
(**8**) S.R. 1994 No. 271. Relevant amending instruments are S.R. 1995 No. 74, S.I. 2003/672, S.I. 2025/330.

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

Sherlock
Minister of State
Department for Work and Pensions

2nd March 2026

The Commissioners for His Majesty's Revenue and Customs hereby concur

Penny Ciniewicz
Jonathan Athow
Two of the Commissioners for His Majesty's Revenue and Customs

27th February 2026

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Social Security (Medical Evidence) Regulations 1976 (S.I. 1976/615) ("the 1976 Evidence Regulations") and the Statutory Maternity Pay (Medical Evidence) Regulations 1987 (S.I. 1987/235) ("the 1987 Evidence Regulations"), to make a minor adjustment to the evidential requirements when applying for maternity allowance or statutory maternity pay respectively.

Amongst other things, the 1976 Evidence Regulations set out the evidential requirements for claims for maternity allowance and the 1987 Evidence Regulations set out the evidential requirements for claims for statutory maternity pay. In each case, this includes setting out the format of a maternity certificate, how it must be completed and what information it must include. Regulation 3 amends the 1976 Evidence Regulations and regulation 4 amends the 1987 Evidence Regulations by removing the requirement for a maternity certificate to be completed in ink or other indelible substance to make it possible for non-original copies to be supplied in evidence.

These Regulations also amend the Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendment Regulations 1994 (S.I. 1994/1882) ("the GB Compensation Regulations") and the Statutory Maternity Pay (Compensation of Employers) and Miscellaneous Amendment Regulations (Northern Ireland) 1994 (S.R. 1994 No. 271) ("the NI Compensation Regulations").

Amongst other things, the GB Compensation Regulations and the NI Compensation Regulations enable a small employer (as that term is defined within those Regulations) to recover payments of statutory maternity pay in full, as well as an additional amount in respect of such pay. Regulations 5 and 6(a) and (b) of these Regulations increase the additional amount that small employers are entitled to recover from 8.5 per cent. to 9 per cent. of the amount of statutory maternity pay they have paid out. This increase takes effect from 6th April 2026.

Regulation 6(c) corrects an error in the NI Compensation Regulations by adding in additional wording to set out what must be taken into account when calculating this additional amount. This additional wording is already included in regulation 3 of the GB Compensation Regulations(**9**) (the equivalent regulations, which apply in Great Britain) but was omitted in error from the NI Compensation Regulations.

A full impact assessment has not been produced for this instrument as no, or no significant, impact on the private, voluntary or public sector is foreseen.

(**9**) The GB Compensation Regulations refer to the estimation function having been historically carried out by the Secretary of State for Work and Pensions. This function was transferred to the Commissioners of Inland Revenue in 1999 by section 1(2) of, and Schedule 2 to, the Social Security Contributions (Transfer of Functions, etc.) Act 1999 and the Social Security Contributions (Transfer of Functions, etc.) Act 1999 (Commencement No. 1 and Transitional Provisions) Order 1999 (S.I. 1999/527). In 2005, the functions of the Commissioners of Inland Revenue were transferred to the Commissioners for Her Majesty's Revenue and Customs pursuant to section 5 of the Commissioners for Revenue and Customs Act 2005. The wording that is to be inserted into the NI Compensation Regulations therefore refers to the Commissioners for His Majesty's Revenue and Customs as carrying out the estimation function.