
STATUTORY INSTRUMENTS

2026 No. 357

TERMS AND CONDITIONS OF EMPLOYMENT

The National Minimum Wage (Amendment) Regulations 2026

Made - - - - *19th March 2026*

Coming into force - - *1st April 2026*

The Secretary of State makes these Regulations in exercise of the powers conferred by section 1(3), 2(1), (2)(d) and (5), 3(2)(b) and 51(1)(a) of the National Minimum Wage Act 1998 (“the 1998 Act”)(1).

Citation, commencement and extent

1.—(1) These Regulations may be cited as the National Minimum Wage (Amendment) Regulations 2026.

(2) These Regulations come into force on 1st April 2026.

(3) These Regulations extend to England and Wales, Scotland and Northern Ireland.

Amendments to the National Minimum Wage Regulations 2015

2.—(1) The National Minimum Wage Regulations 2015(2) are amended as follows.

(2) In regulation 4 (the national living wage) for “£12.21” substitute “£12.71”.

(3) In regulation 4A(1) (workers who qualify for the national minimum wage at a different rate)—

(a) in sub-paragraph (b) for “£10.00” substitute “£10.85”;

(b) in sub-paragraph (c) for “£7.55” substitute “£8.00”;

(c) in sub-paragraph (d) for “£7.55” substitute “£8.00”.

(4) In regulation 16(1) (amount for provision of living accommodation) for “£10.66” substitute “£11.10”.

(1) 1998 c. 39; section 3(1A) was inserted by S.I. 1999/583 and amended by S.I. 2007/2042. The reference in section 1(3) to “prescribe” means prescribe by regulations: see section 55(1).

(2) S.I. 2015/621; the relevant amending instruments are S.I. 2015/1724, S.I. 2016/68, S.I. 2016/953, S.I. 2017/465, S.I. 2018/455, S.I. 2019/603, S.I. 2020/338, S.I. 2020/339, S.I. 2021/329, S.I. 2022/382, S.I. 2023/354, S.I. 2024/75, S.I. 2024/432 and S.I. 2025/401.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

19th March 2026

Kate Dearden
Parliamentary Under-Secretary of State
Department for Business and Trade

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the National Minimum Wage Regulations 2015 (“the 2015 Regulations”) ([S.I. 2015/621](#)). These Regulations come into force on 1st April 2026.

Regulation 2(2) increases the rate of the national living wage for workers who are aged 21 or over from £12.21 to £12.71 per hour (regulation 4 of the 2015 Regulations).

Regulation 2(3)(a) increases the rate of the national minimum wage for workers who are aged 18 or over (but not yet aged 21) from £10.00 to £10.85 per hour (regulation 4A(1)(b) of the 2015 Regulations).

Regulation 2(3)(b) increases the rate of the national minimum wage for workers who are under the age of 18 from £7.55 to £8.00 per hour (regulation 4A(1)(c) of the 2015 Regulations).

The apprenticeship rate applies to workers within regulation 5(1)(a) and (b) of the 2015 Regulations. Regulation 2(3)(c) of these Regulations increases the rate for such workers from £7.55 to £8.00 per hour (regulation 4A(1)(d) of the 2015 Regulations).

Regulation 2(4) increases the accommodation offset amount which is applicable where any employer provides a worker with living accommodation from £10.66 to £11.10 for each day that accommodation is provided (regulation 16(1) of the 2015 Regulations).

A full regulatory impact assessment of the effect that this instrument will have on the costs of business and the voluntary sector is available from the Employment Rights Directorate, Department for Business and Trade, Old Admiralty Building, London SW1A 2AY and is annexed to the Explanatory Memorandum which is available alongside the instrument on www.legislation.gov.uk.