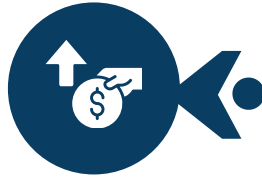


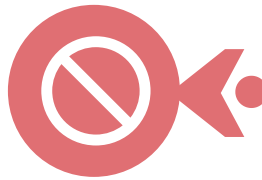
1ST JULY

2026 BIENNIAL ADJUSTMENTS

Contribution rates
remain unchanged.



Effective July 1, 2026, the weekly insurable wage ceiling will increase from **\$810** to **\$830**. The monthly insurable wage ceiling will increase from **\$3,510** to **\$3,597**.



The adjustment only affects employees whose weekly earnings exceed the current insurable wage ceiling of **\$810**. Employees earning \$810 or less per week will see no change in National Insurance contribution deductions.



If the workweek begins on June 29, employers should continue using the current ceiling of \$810 for that payroll period. The new ceiling should be applied beginning with workweeks that start on July 6, 2026.

For employees earning more than \$810 per week:



Current
Ceiling
\$810

New
Ceiling
\$830

Difference
\$20



Weekly Contributions

Employee $\$20 \times 4.65\% = \0.93

Employer $\$20 \times 6.65\% = \1.33



Employees Earning
\$810 or Less Are
Not Affected



The new wage ceiling should be applied based on the start date of the workweek.

June 29, 2026 \$810

July 6, 2026 \$830



If the workweek begins on June 29, employers should continue using the current \$810 ceiling for that payroll period. The new ceiling should be applied beginning with workweeks that start on July 6, 2026.



**ACTION
REQUIRED**

- ✓ Review payroll settings
- ✓ Update payroll software
- ✓ Notify payroll administrators and service providers
- ✓ Ensure the new ceiling is applied to applicable workweeks beginning July 6, 2026