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## 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 2024.

Regulation 2(3)(a) abolishes the rate of the national minimum wage for workers who are aged 21 or over (but are not yet aged 23 years); so that workers aged 21 or over will now qualify for the national living wage, rather than a lower national minimum wage rate (regulation 4A(1)(a) of the 2015 Regulations).

Regulation 2(2) increases the rate of the national living wage for workers who are aged 21 or over from £10.42 to £11.44 per hour (regulation 4 of the 2015 Regulations).

Regulation 2(3)(b) increases the rate of the national minimum wage for workers who are aged 18 or over (but not yet aged 21) from £7.49 to £8.60 per hour (regulation 4A(1)(b) of the 2015 Regulations).

Regulation 2(3)(c) increases the rate of the national minimum wage for workers who are under the age of 18 from £5.28 to £6.40 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)(d) of these Regulations increases the rate for such workers from £5.28 to £6.40 per hour (regulation 4A(1)(d) of the 2015 Regulations).

Regulation 2(4) of these Regulations removes the reference within regulation 4A(2) of the 2015 Regulations to the hourly rate for workers aged 21 years or over but are not yet aged 23 years. This reflects the change made by Regulation 2(3)(a) of these Regulations.

Regulation 2(5) increases the accommodation offset amount which is applicable where any employer provides a worker with living accommodation from £9.10 to £9.99 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 Labour Market 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](http://www.legislation.gov.uk).