

UKMOD Change Log

Summary of changes between B2025.09 and B2026.01

Date: 20 Mar 2026

This document provides a summary of the changes implemented since the preceding public release of UKMOD. For further technical detail, please consult the Excel log file reported in the 'Log' directory of the model.

Welsh Budget 2026/27

- Update parameters for income taxes in line with budget announcement to maintain parity with remainder of UK.
- Will continue to monitor situation in relation to taxation of property income.

Scottish Budget 2026/27

- Update income tax rates in line with budget announcement
- Amend model to allow for higher rate of payment of Scottish Child Payment for children under 1 from 2027/28.
- Scottish Carer Supplement converted to a weekly benefit from April 2026

Spring Statement 2026

- The statement included no new announcements of policy change relevant to UKMOD, consistent with the government's intentions that there will be one fiscal event per year (the Autumn Budget).

Statistics Presenter

- No changes

Policy Additions

- Winter Fuel Payment
 - Remove benefits receipt condition, and introduce new clawback threshold.
 - Allow for inflation uprating of benefit value in Scotland
- Expand ukpovertyline_uk to report After Housing Costs poverty lines

Data Revisions

- Parameter updates for 2026/27 benefit values.
- Parameter updates for minimum wages.
- Parameter updates for *Economic and Fiscal Outlook*, OBR, March 2026.
- Parameter updates for most recent ONS and EUROSTAT data releases.

Code Corrections and Amendments

- Added missing bracket to part-year adjustment used to evaluate National Insurance Contributions in 2022 when using training data or survey data prior to 2016.
- Corrected unintended switch in index for projecting earnings from OBR back to average hourly earnings from real hourly earnings
- Corrected unintended switch in index for forward projections from OBR calendar to financial years.
- Corrected unintended increase in tax rates on savings income in 2026 rather than 2027.
- Limit the married couples allowance to people born before 1935 from the 2016/17 system year.