



## Ministry of Labour and Social Security

### Increase in National Insurance Contributions



The contributions rate will be increased **from 5% to 5.5% effective April 1, 2019 and will be increased from 5.5% to 6% effective April 1, 2020**. Of the 5.5% as of April 2019, 2.75% is to be deducted from the employee's salary and matched by the employer. Of the 6% as at April 2020, 3% is to be deducted from the employee gross salary and matched by the employer.

Effective *April 2019*, with a contribution rate of 5% for January to March 2019 and 5.5% for April to December 2019, the Maximum contribution for 2019 will be **\$80,625**. The Contribution Ceiling Breakdown is as follows:

#### *January 2019 – March 2019 (5%)*

	<b>Maximum Salary</b>	<b>Employee Contribution</b>	<b>Employer Contribution</b>	<b>Total Contribution</b>
Weekly:	\$28,846.00	\$721.15	\$721.15	\$1,442.30
Fortnightly:	\$57,692.00	\$1,442.30	\$1,442.30	\$2,884.60
Monthly:	\$125,000.00	\$3,125.00	\$3,125.00	\$6,250.00

#### *April 2019 – December 2019 (5.5%)*

	<b>Maximum Salary</b>	<b>Employee Contribution</b>	<b>Employer Contribution</b>	<b>Total Contribution</b>
Weekly:	\$28,846.00	\$793.27	\$793.27	\$1,586.54
Fortnightly:	\$57,692.00	\$1,586.53	\$1,586.53	\$3,173.06
Monthly:	\$125,000.00	\$3,437.50	\$3,437.50	\$6,875.00

Effective *April 2020*, with a contribution rate of 5.5% for January to March 2020 and 6% for April to December 2019, the Maximum contribution for 2020 will be **\$88,125**. The Contribution Ceiling Breakdown is as follows:

#### *January 2020 – March 2020 (5.5%)*

	<b>Maximum Salary</b>	<b>Employee Contribution</b>	<b>Employer Contribution</b>	<b>Total Contribution</b>
Weekly:	\$28,846.00	\$793.27	\$793.27	\$1,586.54
Fortnightly:	\$57,692.00	\$1,586.53	\$1,586.53	\$3,173.06
Monthly:	\$125,000.00	\$3,437.50	\$3,437.50	\$6,875.00

#### *April 2020 – December 2020 (6%)*

	<b>Maximum Salary</b>	<b>Employee Contribution</b>	<b>Employer Contribution</b>	<b>Total Contribution</b>
Weekly:	\$28,846.00	\$865.38	\$865.38	\$1,730.76
Fortnightly:	\$57,692.00	\$3,461.52	\$3,461.52	\$6,923.04
Monthly:	\$125,000.00	\$3,750.00	\$3,750.00	\$7,500.00

The Insurable Wage Ceiling for the National Insurance Scheme (NIS) contributions will be increased from \$1,500,000 to \$3,000,000 per annum with effect from April 1, 2021 and from \$3,000,000 to \$5,000,000 effective April 1, 2022.

Effective *April 2021*, with a contribution rate of 6%, the Maximum contribution per annum will be \$157,500.00. The Contribution Ceiling Breakdown is as follows:

*January 2021 – March 2021 (6%)*

	<b>Maximum Salary</b>	<b>Employee Contribution</b>	<b>Employer Contribution</b>	<b>Total Contribution</b>
Weekly:	\$28,846.00	\$865.38	\$865.38	\$1730.76
Fortnightly:	\$57,692.00	\$3,461.52	\$3,461.52	\$6,923.04
Monthly:	\$125,000.00	\$3,750.00	\$3,750.00	\$7,500.00

*April 2021 – December 2021 (6%)*

	<b>Maximum Salary</b>	<b>Employee Contribution</b>	<b>Employer Contribution</b>	<b>Total Contribution</b>
Weekly:	\$57,692.31	\$1,730.77	\$1,730.77	\$3,461.54
Fortnightly:	\$115,384.62	\$3,461.54	\$3,461.54	\$6,923.08
Monthly:	\$250,000.00	\$7,500.00	\$7,500.00	\$15,000.00

Effective *April 2022*, the Maximum insurable wage or insurable wage ceiling will be \$5,000,000. With a contribution rate of 6%, the Maximum contribution per annum will be \$270,000.00. The Contribution Ceiling Breakdown is as follows:

*January 2022 – March 2022 (6%)*

	<b>Maximum Salary</b>	<b>Employee Contribution</b>	<b>Employer Contribution</b>	<b>Total Contribution</b>
Weekly:	\$57,692.31	\$1,730.77	\$1,730.77	\$3,461.54
Fortnightly:	\$115,384.62	\$3,461.54	\$3,461.54	\$6,923.08
Monthly:	\$250,000.00	\$7,500.00	\$7,500.00	\$15,000.00

*April 2022 – onwards (6%)*

	<b>Maximum Salary</b>	<b>Employee Contribution</b>	<b>Employer Contribution</b>	<b>Total NIS Contribution</b>
Weekly:	\$96,153.85	\$2,884.62	\$2,884.62	\$5,769.24
Fortnightly:	\$192,307.70	\$5,769.23	\$5,769.23	\$11,538.46
Monthly:	\$416,666.67	\$12,500.00	\$12,500.00	\$25,000.00

The contribution rate for Domestic Workers, Voluntary Contributors and Self-Employed Persons **will be increased from \$100 to \$150 per week with effect from January 1, 2019, from \$150 to \$200 per week with effect from January 1, 2020 and from \$200 to \$250 per week with effect from January 1, 2021.**

Total Stamp Card amount are as follows:

<b>April 2018-March 2019</b>	<b>Total Weeks</b>	<b>Total Contributions</b>
April 2, 2018 – December 31, 2018 @ \$100 weekly	40 Weeks	\$4,000
January 7, 2019 – March 25, 2019 @ 150 weekly	12 Weeks	<u>\$1,800</u>
		\$5,800
<b>January 2019 – December 2019</b>	<b>Total Weeks</b>	<b>Total Contributions</b>
January 7, 2019 – December 30, 2019 @ 150 weekly	52 Weeks	\$7,800
<b>January 2020 - December 2020</b>	<b>Total Weeks</b>	<b>Total Contributions</b>
January 6, 2020 – December 28, 2020 @ 200 weekly	52 Weeks	\$10,400
<b>January 2021 - December 2021</b>	<b>Total Weeks</b>	<b>Total Contributions</b>
January 4, 2021 – December 27, 2021 @ 250 weekly	52 Weeks	\$13,000

**For further information contact  
the nearest NIS Office or visit the website [www.mlss.gov.jm](http://www.mlss.gov.jm)  
NIS - Always Working For You!!!**