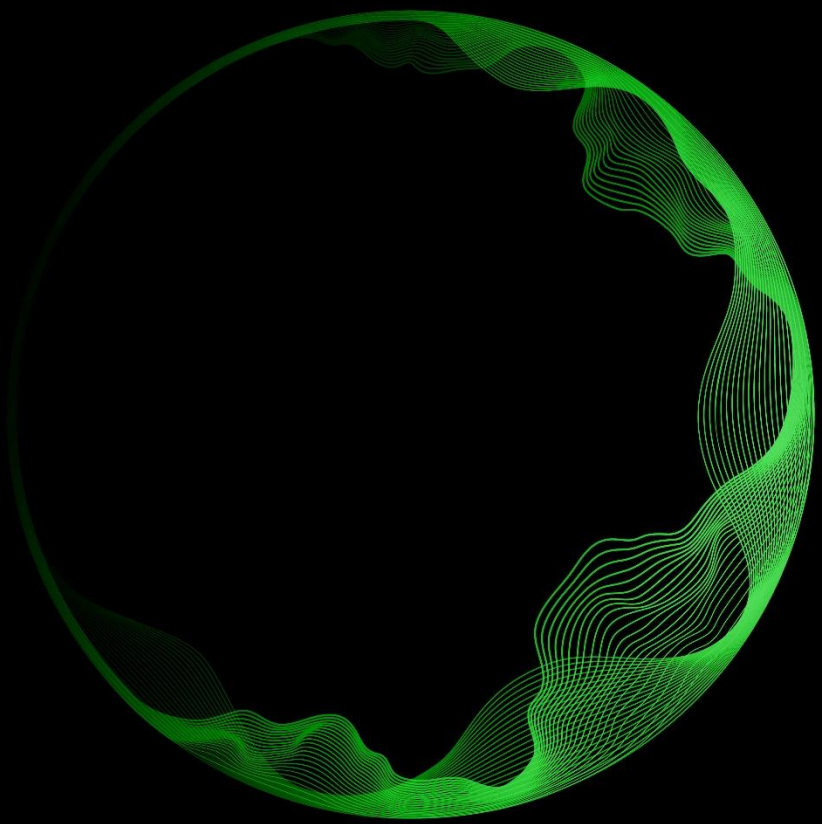
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Tax & Legal Alert
June 2026



Keeping you in the loop

NSSF amnesty program

The National Social Security Fund (NSSF) has recently announced a general amnesty program intended for employers with outstanding statutory contributions arrears.

This initiative provides employers with an opportunity to regularize compliance status while benefiting from substantial penalties relief subject to specific conditions. The amnesty program will remain in effect from 1 June 2026 to 31 December 2026.

Key Amnesty Program Conditions:

1. 100% Penalty Relief by 31st August 2026

Employers who will remit all outstanding arrears of statutory contributions (principal amounts) on/or before 31st August 2026 and remain current in remittance of their statutory contributions by 31st December 2026 will be relieved of 100% of any overdue penalties.

2. 75% Penalty Relief by 31st October 2026

Employers who will remit all outstanding arrears of statutory contributions (principal amounts) on/or before 31st October 2026 and remain current in remittance of their statutory contributions by 31st December 2026 will be relieved of 75% of any overdue penalties.

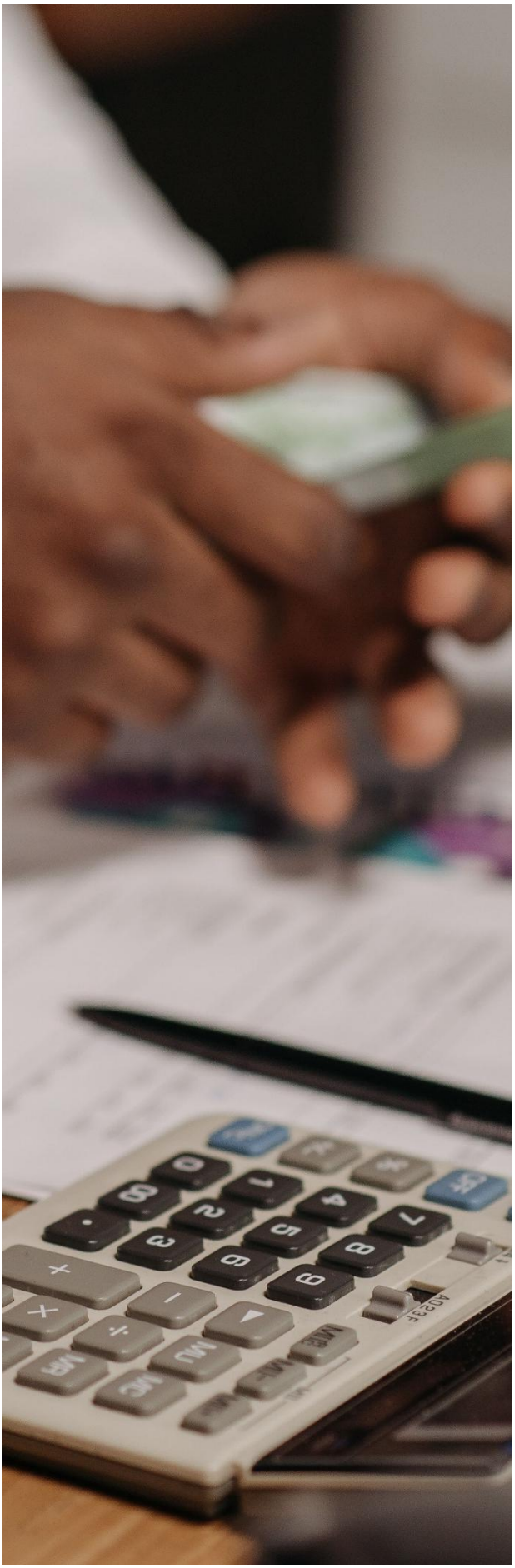
3. 50% Penalty Relief by 31st December 2026

Employers who will remit all outstanding arrears of statutory contributions (principal amounts) on/or before 31st December 2026 will be relieved of 50% of any overdue penalties.

4. Compliant Employers

Employers who are compliant and have no outstanding arrears of statutory contributions (principal amounts) as of 31st May 2026 and remain current in remittance of their statutory contributions until 31st December 2026 will be relieved of 100% of any overdue penalties.

"Employers who clear all outstanding contribution arrears by 31 August 2026 and remain compliant through 31 December 2026 will receive 100% penalty relief."



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How can Deloitte assist?

- Perform a high-level or comprehensive review of payroll pension compliance to identify the areas of exposure and non-compliance.
- If high level review is preferred, depending on the outcome of the review, a comprehensive payroll health check can be done.
- Quantify any outstanding pension liabilities including principal contributions, interests, and penalties resulting from non-compliance.
- Preparing and filing of outstanding pension returns.
- Assist with the pension amnesty application process.
- Assist with complete payroll health checks, particularly for employers engaging casual workers, interns, and volunteers, to ensure compliance with the revised NSSF Act. Under the revised Act, casual workers paid per shift, daily, or on a regular basis are required to be registered and contribute to NSSF where their pay counts as “wages” under the Act. Similarly, interns and trainees engaged under a contract of service, and working under supervision of the employer should be subject to NSSF registration and contributions. While volunteers who receive no pay are usually excluded from NSSF coverage, those receiving regular allowances that fit the Act’s definition of wages are required to be registered and have contributions remitted on their behalf.
- Follow up on the response and liaise with the NSSF for any additional information or queries.

How can Deloitte assist?

Employers should consider conducting a comprehensive pension compliance assessment to evaluate the accuracy of contribution calculation and overall compliance status. This review should help to identify any areas of non-compliance relating to pensionable earnings, including include any allowance paid by the employer to the employee, either directly or by implication in respect of living expenses, as well as wages paid in lieu of notice upon termination of employment, in accordance with the provisions of the revised NSSF Act, Cap. 50 (2018).

In view of the limited time available in relation to this amnesty, and the importance of ensuring full compliance, it is important for employers to conduct a review of their pension matters to identify any areas of non-compliance. This should be followed by a detailed quantification of the identified exposures to facilitate corrective action and maximize on the benefits of this amnesty.



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