



Social Security Contribution Changes

From 1 September 2026, Namibian social security contributions will change following an increase in the maximum basic wage ceiling from N\$ 11 000 to N\$ 12 500. The minimum basic wage ceiling remains at N\$500, and the employer and employee contribution rate remains at 0.9%.

What this means for employers and employees:

- For employees earning monthly basic wages above N\$12 500, both employer and employee monthly contributions will increase from **N\$99 to N\$112.50**.
- For employees earning monthly basic wages between N\$500 and N\$12 499, both employer and employee monthly contributions will be 0.9% of the monthly basic wage.
- For employees earning monthly basic wages below N\$500, both employer and employee monthly contributions will remain N\$4.50.

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