

-----SPECIAL NOTICE TO EMPLOYERS-----

NSSA, in line with the SI 63/22 section 6 (a) &(b)-APWCS and SI 64/22 section 3a (1) & (11) – POBS as read in conjunction with SI 14A/23 Criminal Law (Codification and Reform Act) standard scale of fines framework allows imposition of USD 30.00 penalty per day that can be applied up to 90 days on employers who remain in default and failure to submit employee monthly return through form P4.

These penalties are to reinforce the importance of timely compliance with statutory provisions and are meant to encourage employers to maintain regulatory compliance and standing.

However, having the forgoing, NSSA is running a moratorium from 1 April to 31 May 2025 where we are waiving the penalties in total for those who would have met the below requirements.

1. Ensure all outstanding P4 returns are uploaded onto the NSSA system through the Self-Service Portal, where you face difficulties visit your nearest NSSA Office for assistance.
2. Employees in your payroll records are in line with what is in the NSSA system
3. Settle all outstanding contributions and premiums or entering an acceptable payment plan to liquidate arrears or principal debt.
4. Your account has been assessed and is up to date where it is necessary.
5. Once all the above are met on or before 31 May 2025 you qualify for waiver of late P4 submission penalties.

We encourage all to embrace and fully utilise this opportunity and have the late P4 submission penalties waived. After the 31st of May 2025, all penalties accruing on your account will be demanded to be paid in full. Don't miss this heavenly chance to have your account cleared of the accrued penalties.

Please contact the following for more details

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