



## NATIONAL SOCIAL SECURITY FUND

# PUBLIC NOTICE

## NEW NSSF MEMBER CONTRIBUTIONS

The National Social Security Fund (NSSF) ACT No. 45 of 2013 was assented on 24 December 2013 with the effective date of commencement being 10 January 2014.

Consequently, employers are advised to make arrangements to submit their contributions in accordance to the new NSSF Act as outlined below.

### COMPUTATION GUIDELINES

For the purposes of the Act, the **Upper Earning Limit (UEL)** will be **KES. 18,000** while the **Lower Earnings Limit (LEL)** will be **KES 6,000**.

The pension contribution will be **12%** of the pensionable wages made up of two equal portions of **6%** from the employee and **6%** from the employer subject to an upper limit of **KES 2,160** for employees earning above **KES 18,000**.

The employee contribution shall be drawn directly from his salary and wages while the employers contribution shall come directly from the employer.

The contributions relating to the earnings below the LEL of the earnings (a maximum of KES. 720) will be credited to what will be known as a **Tier I** account while the balance of the contribution for earnings between the **LEL** and the **UEL** (up to a maximum of KES 1,440) will be credited to what will be known as a **Tier II** account.

Sample Computations are attached below for ease of reference:

Scenario	Employee Earnings	Pensionable Earnings	Tier I Pensionable Earnings	Tier I Employee Deduction	Tier I Employer Contribution	Tier I Total Contribution	Tier II Pensionable Earnings	Tier II Employee Deduction	Tier II Employer Contribution	Tier II Total Contribution	Total Pension Contribution
1	3,000	3,000	3,000	180	180	360	-	-	-	-	360
2	4,500	4,500	4,500	270	270	540	-	-	-	-	540
3	6,000	6,000	6,000	360	360	720	-	-	-	-	720
4	10,000	10,000	6,000	360	360	720	4,000	240	240	480	1,200
5	14,000	14,000	6,000	360	360	720	8,000	480	480	960	1,680
6	18,000	18,000	6,000	360	360	720	12,000	720	720	1,440	2,160
7	20,000	18,000	6,000	360	360	720	12,000	720	720	1,440	2,160
8	100,000	18,000	6,000	360	360	720	12,000	720	720	1,440	2,160
9	500,000	18,000	6,000	360	360	720	12,000	720	720	1,440	2,160

The NSSF Act No. 45 of 2013 is available on the official NSSF website [www.nssf.or.ke](http://www.nssf.or.ke)

**Note:** The format of the returns file to be submitted to NSSF and the process of submission will remain the same until informed otherwise. The new returns shall contain the Total Pension Contribution (Column 12 above - maximum KES 2,160) in place of the previous Standard Contribution amount of KES 400. The NSSF System will automatically separate the total amount into Tier I and II member contributions. The voluntary column remains the same.

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