



June 2026

NSSF Alert

Amnesty for Employers – Opportunity to Regularize Compliance

The National Social Security Fund (NSSF) has issued a public notice in June 2026 announcing a general amnesty for employers with outstanding arrears of statutory contributions.

This amnesty presents a valuable opportunity for employers to regularize their NSSF compliance position and benefit from significant penalty waivers.

Key Highlights of the Amnesty

The amnesty applies to employers with outstanding NSSF contributions, subject to the following conditions:

- **100% Penalty Waiver**
Employers who settle all outstanding principal contributions on or before 31 August 2026 and remain current with contributions up to 31 December 2026 will be granted a full waiver of accrued penalties.
- **75% Penalty Waiver**
Employers who settle arrears on or before 31 October 2026 and remain compliant until 31 December 2026 will receive a 75% waiver of penalties.
- **50% Penalty Waiver**
Employers who settle arrears on or before 31 December 2026 will qualify for a 50% waiver of penalties.
- **Fully Compliant Employers**
Employers who had no outstanding arrears as at 31 May 2026 and remain compliant up to 31 December 2026 will also benefit from a 100% waiver of any penalties.

Amnesty Period

The amnesty applies for the period : **1 June 2026 to 31 December 2026.**

Action Required from Employers

Employers are strongly encouraged to take advantage of this amnesty by:

- Reviewing their NSSF compliance position and identifying any outstanding and missed contributions.
- Settling all principal arrears within the stipulated timelines to maximize penalty relief.
- Ensuring ongoing compliance with monthly contribution obligations during the amnesty period.

In addition, employers should:

- Review payroll records thoroughly to ensure that all compensation elements subject to NSSF contributions have been correctly included.
- Confirm that there are no omissions of any earnings components, such as allowances, bonuses, or other benefits that may be subject to NSSF contributions.

How PwC Can Assist

PwC is available to support employers in:

- Performing NSSF compliance health checks.
- Reviewing payroll structures and contribution calculations.
- Assisting with reconciliation of arrears and engagement with NSSF.
- Supporting amnesty applications and regularization processes.

Should you require any assistance, please feel free to reach out to us, and we will be happy to support you.





Contact us

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