

The National Insurance Board  
of Trinidad and Tobago  
P.O. Box 1195  
Head Office  
Cipriani Place  
2A Cipriani Boulevard  
Port of Spain  
Trinidad, W.I.

Dear Employer,

**Re: Implementation of Approved Changes to NIS Contribution Rates**

A new schedule of contribution rates was approved for the National Insurance System of Trinidad and Tobago. Phase one of these changes took effect on January 7<sup>th</sup>, 2008, while, Phase 2 took effect on January 4<sup>th</sup> 2010.

The increases in the number of contribution classes and the value of income protected by the NIS are of great value to the employed person. Such improvements keep benefits paid in step with the realistic value of earnings in the country and ensure that the benefits received continue to be realistic. The sixteen-class structure introduced on 7<sup>th</sup> January 2008 provides workers with coverage of up to a maximum of \$8,300, an 89.62% increase in their income covered.

As you are aware, the first phase of increases in the contribution rates took effect on January 7<sup>th</sup> 2008. The contribution rate was increased to 10.5% of insurable earnings.

**The second phase of increases in contribution rates took effect on January 4<sup>th</sup>, 2010. The contribution rate increased to 10.8% of insurable earnings.**

The third and final phase of these changes will take effect on January 2<sup>nd</sup> 2012. The contribution rate will increase to 11.4% of insurable earnings.

As we embark upon the second phase on January 4<sup>th</sup>, 2010 we enclose for your ease of reference, a copy of the new Contribution Rate Schedule, which will guide you in modifying your payroll system/software as required. Please note that these new contributions become payable from January 31<sup>st</sup>, 2010.

Please feel free to visit our website at [www.nibtt.co.tt](http://www.nibtt.co.tt) or call us at 625-2171-8, extensions 1221-1227.

We thank you and look forward to your full cooperation.

Yours sincerely,



Lorna Charles

THE EXECUTIVE DIRECTOR (AG.)  
National Insurance Board of  
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## National Insurance Contributions effective January 4th, 2010

EARNINGS CLASS	WEEKLY EARNINGS	MONTHLY EARNINGS	ASSUMED AVERAGE WEEKLY EARNINGS	EMPLOYEE'S WEEKLY CONTRIBUTION	EMPLOYER'S WEEKLY CONTRIBUTION	TOTAL WEEKLY CONTRIBUTION	CLASS Z WEEKLY
	\$	\$	\$	\$	\$	\$	\$
Class I	120.00 - 199.99	520.00 - 866.99	160.00	5.76	11.52	17.28	1.17
Class II	200.00 - 269.99	867.00 - 1169.99	235.00	8.46	16.92	25.38	1.72
Class III	270.00 - 359.99	1170.00 - 1559.99	315.00	11.34	22.68	34.02	2.30
Class IV	360.00 - 449.99	1560.00 - 1949.99	405.00	14.58	29.16	43.74	2.96
Class V	450.00 - 549.99	1950.00 - 2382.99	500.00	18.00	36.00	54.00	3.65
Class VI	550.00 - 659.99	2383.00 - 2859.99	605.00	21.78	43.56	65.34	4.42
Class VII	660.00 - 769.99	2860.00 - 3336.99	715.00	25.74	51.48	77.22	5.22
Class VIII	770.00 - 879.99	3337.00 - 3812.99	825.00	29.70	59.40	89.10	6.02
Class IX	880.00 - 1009.99	3813.00 - 4376.99	945.00	34.02	68.04	102.06	6.90
Class X	1010.00 - 1129.99	4377.00 - 4896.99	1070.00	38.52	77.04	115.56	7.81
Class XI	1130.00 - 1259.99	4897.00 - 5459.99	1195.00	43.02	86.04	129.06	8.72
Class XII	1260.00 - 1399.99	5460.00 - 6066.99	1330.00	47.88	95.76	143.64	9.71
Class XIII	1400.00 - 1549.99	6067.00 - 6716.99	1475.00	53.10	106.20	159.30	10.77
Class XIV	1550.00 - 1719.99	6717.00 - 7452.99	1635.00	58.86	117.72	176.58	11.94
Class XV	1720.00 - 1914.99	7453.00 - 8299.99	1818.00	65.43	130.86	196.29	13.27
Class XVI	1915.00 and over	8300.00 and over	1915.00	68.94	137.88	206.82	13.98

**NB.**

- Contributions payable by an employer in respect of injury for an employed person who has not yet attained the age of sixteen (16) years or who has attained the age of sixty-five (65) years, shall be set out in Class Z, and for an unpaid apprentice shall be \$1.00 per week.
- The employer of a recipient of a National Insurance (NI) Retirement Benefit (Pension or Grant) referred to in sub-regulation (7) of the 2008 NI Regulations (Benefit amendments), shall be required to pay contributions on behalf of the recipient in Class Z to cover him for payment of injury for the duration of his employment.