



# NATIONAL SOCIAL SECURITY FUND

## NOTICE TO EMPLOYERS — YEAR 4 (2026) NSSF CONTRIBUTION RATES

The National Social Security Fund (NSSF) is a statutory public Institution established under the NSSF Act Cap 258 of the Laws of Kenya. It is mandated to provide social security protection to its members and their dependants. NSSF wishes to thank all employers and workers in Kenya for their co-operation and collaboration in the operationalization of the Act so far.

The implementation of the NSSF Act is progressively being done in phases. As you are aware, according to the Third Schedule of NSSF Act Cap 258, the implementation of Year 3 contribution rates ended on 31<sup>st</sup> January, 2026. Implementation of year 4 contribution rates come to effect in **February 2026**. Consequently, all Employers are hereby notified to make the deductions and pay Year 4 contributions as indicated below.

### Year 4 Contribution Rates 2026 In Accordance of the Third Schedule of the NSSF Act (Cap 258)

Category	Amount in Kshs.
<b>Lower Earning Limit (Tier 1)</b>	<b>9,000.00</b>
Contribution on Lower Limit (6% of lower limit)	
Maximum Contribution by Employee	540.00
Maximum Contribution by Employer	540.00
Maximum Tier 1 (per employee) NSSF Contributions from February, 2026	1,080.00
<b>Upper Earning Limit (Tier 2)</b>	<b>108,000.00</b>
Contribution on upper limit (6% of upper limit less lower limit)	99,000.00
Maximum contribution by employee	5,940.00
Maximum contribution by employer	5,940.00
Maximum Tier 2 NSSF Contributions	11,880.00
<b>Maximum Monthly NSSF Contributions (per employee) from February 2026</b>	<b>12,960.00</b>

Employers are also reminded that remittances to NSSF should be made by the **9th day of each subsequent month**.

At its 8th Annual General Meeting (AGM) held on 6th February 2026, the Fund declared **17% Net Interest** for all its members for the year 2024/2025. Members are encouraged to continue saving with NSSF for enhanced benefits.

DAVID KOROSS  
MANAGING TRUSTEE/CEO

### DIAL \*303# FOR NSSF SERVICES

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