



## REMINDER NOTICE TO RETIREMENT BENEFITS SCHEMES

### FILING OF SCHEME ACCOUNTS AND PAYMENT OF THE RETIREMENT BENEFITS LEVY

The Retirement Benefits Authority would like to bring to the attention of **Trustees, scheme administrators and other service providers** of retirement benefits schemes whose financial year ended on **31<sup>st</sup> December 2025**, the following provisions of the Retirement Benefits Act, 1997 and the Regulations therein:

1. **Section 34(4)** of the Act requires every scheme to submit to the Authority **audited financial statements** within three **(3) months** after the end of the financial year. Penalties apply for failure to submit audited accounts within the prescribed timelines as provided under **Section 34(4)(c)**.
2. **Section 16** of the Act; **Regulation 39** of the Retirement Benefits (Occupational Retirement Benefits Scheme) Regulations 2000; **Regulation 32** of the Retirement Benefits (Individual Retirement Benefits Scheme) Regulations 2000 and Regulation 46 of the Retirement Benefits (Umbrella Retirement Benefits Scheme) Regulations 2017 require each scheme to pay to the Authority the **Retirement Benefits Levy** within four **(4) months** after the end of financial year. Any default in the payment of the levy attracts a penalty of 5% per month on any amount outstanding.

In this regard, schemes whose financial year ended on **31<sup>st</sup> December 2025** should submit their financial statements by **31<sup>st</sup> March 2026** and pay the requisite levy by **30<sup>th</sup> April 2026**.

**Payments should be made online through the RBA Returns Portal via the eCitizen collection account.** For all payments, please provide the scheme details including the scheme registration number, scheme name and amount of levy paid to the Authority through the email address **levy@rba.go.ke**

#### RETIREMENT BENEFITS AUTHORITY

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