

HANDBOOK FOR EMPLOYERS

BARBADOS
SOCIAL SECURITY

NATIONAL INSURANCE AND SOCIAL SECURITY SCHEME

Contribute today to secure your future

Revised January 2023

www.nis.gov.bb - email: customer.service@bginis.gov.bb



National Insurance and Social Security Scheme

Handbook for Employers

This booklet gives general guidance only and must not be treated as a complete and authoritative statement of the law on any particular case.

CONTENTS

Contents

	Page
Registration of Employment	1
Insurance of Employees	2
Obtaining National Insurance Card	4
Using Contribution Schedules and Paying Contributions	5
Additional Conditions Relating to Payment of Contributions	15
Rates and Contributions	20
The National Insurance Inspector	22
Contribution Rates and Levies Payable	25

REGISTRATION OF EMPLOYMENT

All employers – whether individuals, sole proprietors, partnerships, companies or other corporations – are required to register with the National Insurance Office in order to obtain a registration number. That number is used as an identifier for National Insurance purposes. Once a number has been assigned, the employer would not be required to register again. However, if there is a change of business name or address, please notify the National Insurance Office immediately. In the case of a change in business name, you are required to present the certificate from the Registrar of the Corporate Affairs and Intellectual Property Office as evidence of the change.

The employer must apply for registration by completing the Employer's Registration Form . Companies are required to attach to the form, a certificate of incorporation with Articles of incorporation and names of directors included and/or a certificate of registration from the Corporate Affairs and Intellectual Property Office. The name of the Manager/Managing Director should also be stated on the Employer's Registration Form.

Section 2

INSURANCE OF EMPLOYEES

Who is an employee?

In this guide, an employee means anyone in receipt of wages not less than the minimum insurable earnings:

- under a contract of service, even if the employment is casual, part-time or temporary;
- engaged by an employer including, for example, sugar workers, domestic workers, transport employees and public servants.

Directors of limited liability companies who hold office within the company may also be classified as employees. However, such persons should seek to have their classification determined by the National Insurance Board.

All persons engaged in employment must be insured under the National Insurance and Social Security Act, Cap. 47. Section 12 of the Act, states that every person who is over 16 years of age and under pensionable age and is gainfully employed in the island under a contract of service must be insured under the Act. Section 14 of the Act states that all persons in insurable employment (regardless of age) shall be insured against personal injury caused by accident arising out of and in the course of such employment. Employed persons over pensionable age are therefore to be insured for employment injury benefit.

Generally speaking, nationality makes no difference and contributions must be paid in respect of each employee whether the employee is Barbadian or not. However, a person who does not reside in Barbados and has no place of business here will be treated as self-employed and those nationals of another territory employed in Barbados by the Government of that territory in a diplomatic or military capacity are not liable to be insured either as self-employed or as employed persons.

The general rule is that an employer must pay for each employee whether the employee is employed on a full-time basis or not. There are, however, certain exceptions when an employer is not required to pay contributions on behalf of a part-time worker in any week in which:

a. the worker's earnings, when calculated on a job, task or piece-work basis, amount to less than $21 in that week or $91 per month; or

b. the worker is employed for 20 hours or less and his earnings, if calculated by reference to time (i.e. by the hour, day, week) amount to less than $21 in that week.

Section 2

Notwithstanding the exceptions above, an employer will be liable to pay contributions for an insured person for the week in which employment is terminated where this immediately follows a period in which contributions were payable.

Who is an employer?

An employer means any person employing one or more persons under a contract of service, whether expressed or implied, oral or in writing, and includes any agent, manager or representative of such person who is responsible directly or indirectly for the payment in whole or in part of remuneration of an employed person (National Insurance and Social Security Act, Cap. 47. Section 2 of the Act).

Employee Registration

Employers must submit an application to the National Insurance Office for each worker who is required to be insured. Additional information about this is found in Section 3 of this guide. In case of doubt, employers should seek assistance from the National Insurance Office.

Power of Decision

It is important to note that the National Insurance Board has the power to decide on questions regarding:

a. whether a person's employment renders him/her liable to be insured;

b. the class or category of insured persons in which a person should be included;

c. who is liable for payment of contributions as the employer of the insured person.

There is no right of appeal against such decisions except on a point of law, in which case an appeal shall be made to the Supreme Court.

An employer who is uncertain as to the employment status of a worker should seek a determination from the National Insurance Board. An employee should not be referred to as a self-employed person, an employer who attempts to do this will be liable to pay both the employee and employer contributions, plus interest, for the prior periods where the employer refers to the worker incorrectly.

Section 3

OBTAINING NATIONAL INSURANCE CARD

Employers, on employing any person, except in a case where other arrangements have been made with the approval of the National Insurance Board, should obtain from the employee his National Insurance card in order to verify and enter the National Insurance number in the employee's records.

In a case where the employer has not obtained the National Insurance card from the employee within seven days of employment, the employer must obtain the National Insurance number of that employee from the National Insurance Office within a further seven days.



USING CONTRIBUTION SCHEDULES AND PAYING CONTRIBUTIONS

Since January 1987, the use of National Insurance contribution cards was discontinued and there was a change in the method of the collection of National Insurance contributions.

Payments continue to be made monthly on the forms provided by the department. All employers other than those submitting computer listings will use the Contributions Schedule to report employee earnings and make payments. Those submitting computer listings will continue to use the Contribution Certificate (DP.10 Form).

It should be noted that there are separate forms for months with four (4) and five (5) Mondays. Employers desirous of submitting a computerised listing should seek clearance from the National Insurance Office on the format required before submitting the same. Only one (1) copy of a listing is required per month.

Every employer is required to maintain a wages book or other record of wages paid to employees. At the end of the month, the employer should total the earnings and contributions for the month and make a single payment. This in turn will cover both employer and employee contributions for all the employees. The payment should be made within 15 days after the end of the month. Employers must record particulars of earnings and contributions on the form provided. When the 15th of the month falls on the weekend, the payment must be made on the following business day, failing which interest will be charged.

Section 4

Employers should ensure that the correct national insurance number of each employee is recorded on the contributions schedule or computerised listing. Non-inclusion of the national insurance number or use of the incorrect national insurance number creates many problems for the National Insurance Office, since the earnings cannot be recorded to the employee's account.

It is important that employers include the relevant code in the space provided for the "type" on the Contribution Schedule.

The relevant codes are as follows:

Private Sector

Employees (between 16 and pensionable age)	Regular	Code R
Employees (under 16 and above pensionable age)	Employment Injury	Code E
Employees (apprenticed according to legislation)	Apprentice	Code A
Employees (not eligible for benefits)	Levy only	Code L

Foreign Embassies & International Organisations

Employees (between 16 and pensionable age)	Regular	Code B
Employees (under 16 and above pensionable age)	Employment Injury	Code C
Employees (not eligible for benefits)	Levy only	Code Q

With respect to submission of employees' earnings to the National Insurance Office, employers must round these earnings to the nearest dollar. Contributions and the Training Levy should not be rounded but must be calculated on the rounded earnings.

Section 4

Earnings and the associated contributions should normally be shown in the month/months to which they relate. For example, holiday earnings paid in February, for holiday taken in March, must be shown as earnings in March.

However, given the impracticability of doing the same with back pay, production and other bonuses – which might cover a long period in the past – should spread over the month in which the payment is made.

The following is important when dealing with bonus/productivity payments:

- In respect of monthly paid persons, the payment should be added to the normal salary paid in that month and contributions paid on the combined total up to the maximum insurable earnings limit as specified in the Schedule to the National Insurance and Social Security (Collection of Contributions) Regulations.

- For weekly paid employees, the payment should be spread across the number of contribution weeks in the month in which the payment is made up to the maximum specified in the Schedule to the National Insurance and Social Security (Collection of Contributions) Regulations.

Example: **For December 2017, for a worker receiving $250 per week and a bonus of $400. Weekly contributions to be calculated on the following:**

No. of Mondays in December 2017 = 4

Weekly insurable earnings = $250 + (400/4)

= $250 + 100

= $350

Section 4

The employer or a person authorised by him, must sign the declaration and return both copies (original and duplicate) of each schedule to the National Insurance Office, not later than the 15th day of the month following that to which it relates. The employer should retain the triplicate (white copy) for their records since a copy of the schedule will NOT be returned to the employer. Copies of the Contribution Schedule together with guidelines for their completion can be obtained from the National Insurance Office.

The Schedule should be completed and returned even though contributions may not have been paid for the employees.

Payment of contributions may be made in person at the National Insurance Office, Frank Walcott Building, "Flodden", Culloden Road, St Michael between 8.30 a.m. and 3.30 p.m., Monday through Friday or may be sent by mail. All payments by mail should be made by crossed cheque and payable to Director, National Insurance. No cash should be sent in the mail or deposited in the drop box. Failure to pay contributions at the proper time will result in interest being charged.

The normal contribution year of the Scheme runs from January to December. Every employer should permit a person employed by him/her, to be shown evidence that contributions were paid on that person's behalf. In addition, if an insured person wishes to see the Contribution Schedule applicable to him, the employer must not more than once a quarter give him reasonable opportunity to do so.

Failure to pay contributions at the proper time will result in interest being assessed against the employer and may also lead to prosecution.

Section 4

REPORTING OF INSURABLE EARNINGS

Reporting of insurable earnings must be completed on the Contributions Schedule for ALL EMPLOYEES.

As a rule, all changes to earnings must be made on the Contributions Schedule. Changes in respect of Computerised Reports must be accompanied by a note to the Director, National Insurance Office requesting the same.

Kindly note that separate schedules must be used for each reporting period. Also, each schedule must be completed with the Employer's name and address, registration number.

Requirements for submission of computerised insurable earnings reports by organizations classified as private sector employers

1. All employers desirous of submitting computerised earnings reports must complete fully an application form in duplicate. Both copies of the form must be returned to the Director, National Insurance Office, along with a specimen copy of the computerised report. The application forms are obtainable from the National Insurance Office or the website (www.nis.gov.bb). On receipt and processing of the application by the National Insurance Office, the employer will be notified by letter whether or not approval has been granted. Employers who have been granted approval must adhere to the required standards for all future submissions.

2. Earnings reports must be original and legible. Photocopies, carbon copies or hand-written changes will not be accepted.

3. The employer's name and National Insurance Registration number MUST be printed in the designated spaces at the top of each page.

USING CONTRIBUTION SCHEDULES AND PAYING CONTRIBUTIONS

All employers now complete one form.

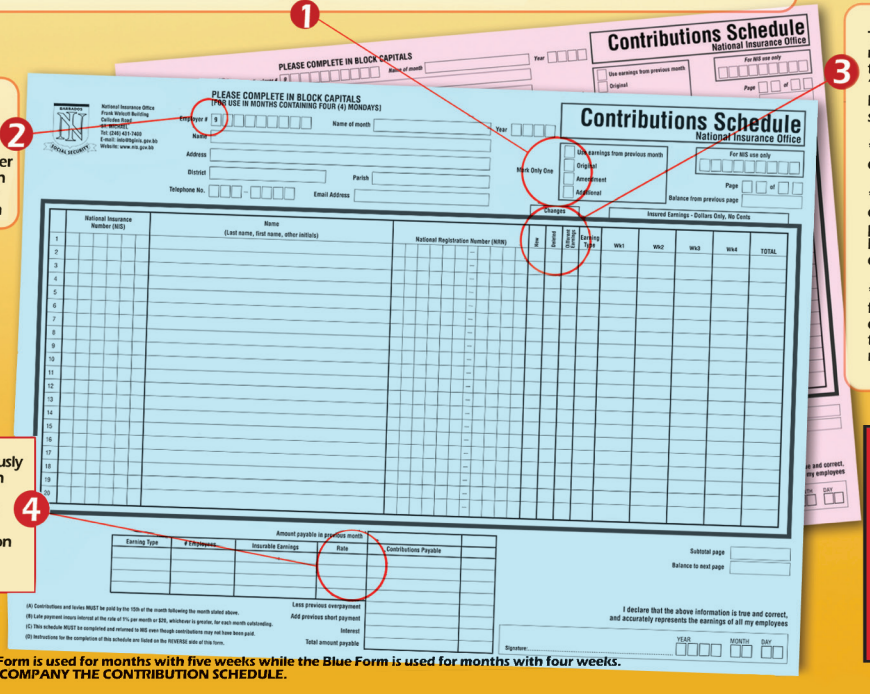
To help you, there are now four boxes to indicate whether your schedule is:

a) ORIGINAL - A new earnings submission by an employer. An employer can have more than one original as long as there is new employee information only on each submission.

b) ADDITIONAL - Additional information submitted for employess with original submission. E.g. bonus, overtime, acting

c) AMENDMENT - Information submitted to change earnings for an employee eg. reporting incorrect earnings

d) USE EARNINGS FROM PREVIOUS MONTH - If "Use earnings from previous month" is selected then only new, employees to be deleted from the schedule or employees with different earnings need to be reported by crossing the appropriate box in the Changes area of the schedule and filling out the details for those employees. Please indicate the amount payable from the previous month on the top line of the summary area on the bottom of the schedule.



1

The number "9" has been placed before the boxes for the Employer number which you should enter as usual. This has been done for use with our new computer system

2

There are now three new boxes under the section entitled "Changes". These have the following sub-headings

* "New" for new employees

* "Deleted" for employees in that period who are no longer with the company and

* "Different Earnings" for those with earnings different to the previous month.

3

Information previously on the Contribution Certificate DP10 to be filled in here. All employers must complete this section each time the form is submitted.

4

Employers Please Note

If you are reporting earnings for 1 to 6 employees, a smaller form is availAble.
See form at page 34

REMEMBER! The Pink Form is used for months with five weeks while the Blue Form is used for months with four weeks.
CHEQUES SHOULD ACCOMPANY THE CONTRIBUTION SCHEDULE.

Section 4

4. All pages of the report are to be numbered in sequence in the area provided for page number.

5. The national insurance number or the national registration number of each employee must be printed in the columns provided for them. The national registration number must be provided when the national insurance number is unknown.

6. The column headed 'Earnings Type' must contain the Letter 'E' for Employment Injury contributors (employees under 16 or over pensionable age), or 'R' for Regular contributors. For all other codes, see page 6 of this handbook or visit our website at www.nis.gov.bb.

7. Employees who have no earnings for the period being reported must not appear on the report (i.e. if the total earning = 0).

8. For weekly paid employees, the earnings for each week are to be rounded to the nearest dollar and reported in the appropriate week. The total earnings column for weekly employees must be the sum of the individual weeks' earnings. Where a weekly employee has no earnings in a particular week, this must be represented with a zero (0).

9. The maximum insurable earnings for any week must not exceed the weekly maximum stipulated in the Schedule to the National Insurance and Social Security (Collection of Contributions) Regulations.

10. The number of weeks in the month for which earnings are being reported must correspond to the number of Mondays in that month. This is standard regardless of the employer's payment week or period. Employers are required to adjust their reporting to conform to what is the legal requirement of the NIS.

Section 4

11. For monthly paid employees, the weekly columns are to remain blank and the insurable earnings for the month reported in the total column. The earnings are to be rounded to the nearest dollar.

12. The maximum insurable earnings for monthly-paid employees must not exceed the maximum stipulated in the Schedule to the National Insurance and Social Security (Collection of Contributions) Regulations.

13. Employees earnings must be reported either monthly or weekly. Reports containing FORTNIGHTLY earnings are not acceptable. Salaried employees are paid for 2-week periods; the earnings must be reported as earnings in the individual weeks of the paid period.

14. Earnings must be reported for the period in which they are earned, except where arrears and bonus payments are made.

15. Arrears of pay and bonus payments must be reported in the month of actual payment. In the case of weekly paid employees, such payments must be spread over the weeks of the month in which payment is made, and added to the payments for each week. Contributions are payable on the maximum for the week stipulated in the Schedule to the National Insurance and Social Security (Collection of Contributions) Regulations. For monthly paid employees, such payments must be added to the salary for the month in which payment is made. Contributions are payable on the monthly maximum stipulated in the Schedule to the National Insurance and Social Security (Collection of Contributions) Regulations.

16. Holiday pay paid in advance, or payment in lieu of notice, must be reported and spread over the period for which the payment is made. Should such payments extend into more than one month, they must be reported on the reports for individual months. Where the employer terminates employment of an employee, holiday pay should be shown

in the period prior to the termination date unless termination is to take effect on the date after notice of termination is given.

17. The Insurable Earnings for weekly and monthly staff can be included in the same report for a given month. There is no need to submit separate reports for weekly and monthly staff.

18. The Employee and Employer contributions are to be listed in the columns provided. They are to be used as a reference, to ensure that the correct deductions are being made.

19. The cumulative insurable earnings and cumulative number of employees must be stated at the bottom of each page.

20. The summary of all earnings reported and the contributions payable must be listed on a separate page in the format given on the specimen – See Appendix VII.

21. All reports must be submitted on 11" x 15" computer paper. Double spacing between printed lines must be used. Vertical printing must be six (6) lines per inch, and horizontal printing must be ten (10) characters per inch.

22. Reports must be aligned in such a manner that the perforation for page separation falls between the printed pages.

23. Reports that are submitted without complete information will not be accepted unless they are accompanied with written explanations.

24. Failure to comply with these requirements will result in the withdrawal of the permission granted to submit computerised reports. Such withdrawal will be communicated in writing. Employers will therefore be required to complete and submit manual Contribution Schedules.

Section 4

TERMINATION OF EMPLOYMENT

When an employee's employment is terminated, the employer must give him/her on the date of termination of employment, a Termination of Services/Lay-off Certificate duly completed. The employer must also send to the Director, National Insurance Office, a copy of the certificate within a week of the date of the employee's termination of employment. Copies of the termination certificate are obtainable at the National Insurance Office.

An employer who fails to comply with this requirement is guilty of an offence and is liable on summary conviction to be fined.

Where an employer fails to pay contributions due within the stipulated time, in addition to any penalty for which he is liable, the employer shall pay interest at the rate of 1% per month on the unpaid contribution.

ADDITIONAL CONDITIONS RELATING TO PAYMENT OF CONTRIBUTIONS

Under the National Insurance legislation the employer is entitled to recover the employee's share of the contribution by deduction from his wages for the period for which the contribution is payable. If the employer fails to make these deductions at the time the wages are paid, he is still liable for the entire contribution and has no right at a later date to deduct the employee's share of the contribution for any earlier period.

Where wages are paid in kind only, the employer himself is liable to meet the full contribution and is not entitled to recover any part from the employee.

Any employer who deducts or recovers or attempts to recover the employer's share of the contribution from the employee is guilty of an offence under the Act.

A contribution is payable for the week in which the employee reaches age 16, and the contribution should take account of the total insurable earnings payable in respect of that week.

A contribution is payable for the whole contribution week in which an insured person reaches pensionable age. However, if the insured person reaches pensionable age on a Monday, no contribution is payable for that week.

The employer should pay contributions for the period during which an employee is on holiday and receiving remuneration of $21 or more, whether such remuneration is paid before, during or after the holiday.

Section 5

A contribution is not payable for any week in which the employee receives sickness or maternity benefits for that entire week. Where an employee is absent from work on account of illness or for maternity purposes and is not entitled under the scheme to sickness or maternity benefits, as the case may be, but continues to receive salary, the employer should continue to pay contributions in the normal way.

No contribution is payable by an employer for any contribution week in which the insured person does not work and either receives no pay or is paid less than $21 per week or $91 per month.

If an employee is employed by an employer (known as the immediate employer) but is actually working under the direct control and supervision of another person (known as the principal employer), the principal employer is deemed to be the employer liable to pay contributions. The employer who actually pays the wages should ensure that the employee's share of the contribution is deducted from the wages. Settlement between the "immediate" and "principal" employers may then take place.

When wages are paid in lieu of notice, the employer is liable for the payment of contributions for any period covered by the notice.

REFUND OF CONTRIBUTIONS

A refund of contributions is payable to employees and / or employers who have overpaid contributions. Overpayment can result, for example:

(a) When contributions have been paid at a rate other than that at which they should have been.

(b) Where contributions have been paid for an insured person during the period when that person is receiving benefits. In this case, both the employer and employee are refunded, but the person must have received benefits for a full week from Monday to Saturday to qualify for a refund.

(c) When a contribution has been paid under the erroneous belief that it was payable.

Types of Refunds

Overlapping Refund: This occurs when an employee is paid a sickness, maternity or employment injury benefit for a National Insurance week, which runs from Monday to Saturday and the employer has submitted the contributions on their behalf. The refund is payable to both employee and employer.

Over Pensionable Refund: This occurs when a person reaches pensionable age and their contributions are submitted at the incorrect rate. Both the employer and the employee will be refunded.

Excess Refund: This is when an employee works for more than one employer and has paid contributions on earnings that **exceed** the **maximum earnings ceiling**, which is subject to change. The maximum earnings ceiling is $1,182 weekly and $5,120 monthly (as of 1st January 2023). Only the employee gets a refund.

Temporary-Permanent (T-P) Refund: This occurs when a temporary (T) government employee has been appointed as a permanent (P) employee, but the employer reports their contributions at the incorrect rate of 'T'. The employee is paid a refund from the month after the effective date of appointment to the point where earnings change to 'P'. The refund request application letter, along with the appointment letter and confirmation letter / medical confirmation form must be submitted two (2) years from the end of the contribution year from the date on the confirmation letter. E.g., the date on the confirmation letter was May 2015; the latest date for the submission would be at the end of 2017. Both the employee and employer will be refunded.

Overdrawn Refund: This occurs when the employer overpays the employee. As a result, the employer pays too much contributions. To

facilitate the process, amended schedules from the employers must be submitted to show the corrected salary or changes can be made via the NIS Online Portal. In addition, a letter should be sent to the Director, National Insurance Office advising of the change.

Employer Error Refund: This occurs when the employer reports incorrect earnings and pay incorrect contributions on behalf of their employees.

Working for More Than One Employer

In cases where an employee works for more than one employer, each employer must pay contributions for the employee. If, in such cases, the total of the employee's share of the contributions for a pay period exceeds the maximum employee contributions payable for the period, the employee may apply to the National Insurance Office for a refund of the excess contributions paid. There will be no refund of the employers' share of the contributions in this instance.

Deadline for the Application of Refunds

Refund applications with the exception of the Excess refund should be submitted:

1. If the contribution was paid at the due date, within two years from the end of the contribution year in which that contribution was paid; or

2. If the contribution was paid at a later date than the due date, within 2 years from the end of the contribution year in which the payment was due or within 12 months from the date of actual payment of the contribution , whichever period ends later.

The Excess refund must be submitted one year from the end of the contribution year during which the contribution was made.
A contribution year runs from January to December.

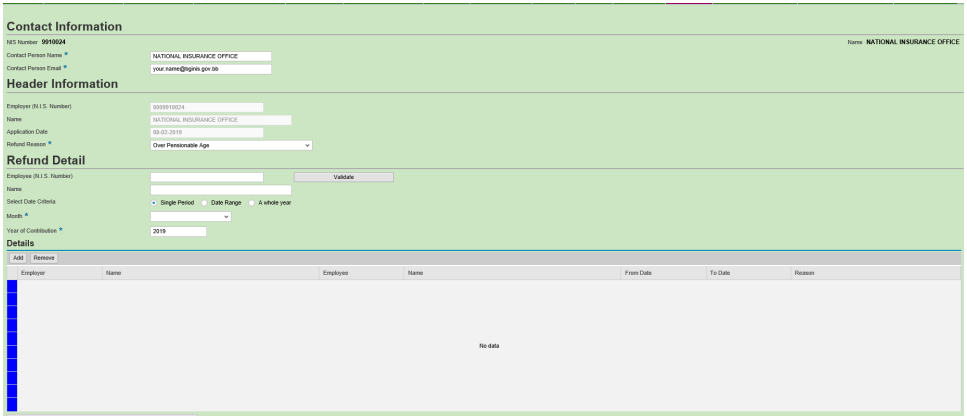
Section 5

The Refund Request Application Letter

Applications for a refund of contributions should be made in writing to the Director, National Insurance Office and should contain the following information:

- Name and address of the insured person
- National insurance number of the insured person
- Name and address of the employer
- Registration number of the employer
- The period for which the refund is being requested
- Reason for the refund

The NIS Portal Refund Request Screen



RATES AND CONTRIBUTIONS

Schedules of contribution rates for various employers are included in this handbook. These schedules are designed to assist employers in calculating contributions payable and to simplify the entering of the contributions on the schedules.

The earnings, which should be taken into account for the purpose of contributions to the scheme, should include gross wages and all other remunerations paid in cash or in kind, including:

a. overtime payments;
b. cost of living bonus;
c. family allowance;
d. supplement or reward for long service, industry or efficiency;
e. commission on sales or profits on sales;
f. gratuities paid out by the employer;
g. danger or dirt money;
h. payments on account of night or shift work;
i. production bonuses;
j. payments in kind;
k. arrears of salary;
l. holiday pay or monies set aside out of the insured person's remuneration throughout the year or part of a year to be paid out to the insured person periodically.

Section 6

In case of payments in kind the provision of:

i. one principal meal a day shall be evaluated at $2.50 a day;

ii. two or more principal meals a day shall be evaluated at $5.00 a day;

iii. free lodging shall be evaluated at $6.00 a week; and the evaluated amount shall be included in the earnings for the appropriate period for which contributions are paid.

If there is any difficulty in determining the rate of pay for the purposes of contributions, the matter may be referred to the National Insurance Board for a decision.

CONTRIBUTIONS AND RECIPROCAL AGREEMENTS

Barbados currently has reciprocal agreements in place with Canada, Quebec, the United Kingdom and CARICOM. Employers with employees travelling to or coming from any of these destinations for the purpose of work should contact the National Insurance Office with regard to the payment of contributions.

VOLUNTARY CONTRIBUTIONS

A person on ceasing employment, may apply to the National Insurance Board to become a voluntary contributor when he/she has paid at least 150 contributions as an employed or self-employed person. An application to become a voluntary contributor must be made to the Board within three months of ceasing employment. Such persons on becoming voluntary contributors can continue to contribute for old age contributory grant or pension and survivors' benefit only. The rate of contributions payable by a voluntary contributor is determined by the National Insurance Board. The relevant code for "type" when paying these contributions is 'Z'.

THE NATIONAL INSURANCE INSPECTOR

An inspector is an official who has been appointed by the National Insurance Board to perform the functions of inspection under the National Insurance and Social Security Act, Cap. 47.

An inspector has the power to enter at all reasonable times any premises or places (except a private dwelling house not used for a trade or business) where he/she has grounds for supposing that a person is employed, and to make such an inquiry as may be necessary:

a. to ascertain whether the provisions of the National Insurance legislation are being or have been complied with;

b. to examine, either alone or in the presence of any other person, any matter pertaining to the Act and may require information from every person whom he/she finds in such premises or whom he/she has reasonable cause to believe to be or to have been an insured person; and to require every such person to be so examined;

c. to exercise such other powers as may be necessary for carrying the National Insurance legislation into effect;

d. to inspect wage books and other documents.

Section 7

An inspector, on applying for admission to any premises must, if required, produce the certificate of his/her appointment. An inspector's certificate of appointment should be examined before any documents are delivered up to him/her from an employer's custody.

Anyone who:

a. willfully delays or obstructs an inspector in the exercise of any of his/her powers; or

b. refuses or neglects to answer any question or to furnish any information or produce any documents when required to do so is liable on summary conviction to a fine.

No one is required to give evidence tending to incriminate himself.

The occupier of the premises or place liable to inspection and any person who is or has been employing any person and the servants or agents of any such occupier or other person. In addition, any insured person shall furnish the inspector with such information and produce such documents, as an inspector may reasonably require in order to ascertain whether contributions are or have been payable or have been duly paid by or in respect of any person, or whether benefits are or was payable to or in respect of any person.

Section 8

GENERAL

Employers should realize that the National Insurance legislation places considerable responsibility on them. This responsibility will, however, be easily discharged if the simple rules hereunder are followed:

Employers

i. Register with the National Insurance Office
ii. Keep a wages book
iii. Pay contributions on a monthly basis; for all categories of employees casual, seasoned, temporary, permanent, part-time, full time
iv. Submit the fully completed Earnings Schedule, Earnings & Contribution Schedule or Computerised Report, whichever is appropriate, each month;
v. Submit Termination of Services/lay-off Certificate promptly when termination or lay-off occurs;
vi. Cooperate with officials of the National Insurance Office, who are willing at all times to render assistance;
vii. Inform the office of any change in the name of the business and/or any change in address of the business.
viii. Submit original or certified documents only.
ix. Do not refer to employees as self-employed persons or you would be liable for the payment of all contributions plus interest. The greater the degree of control the more likely it is that a person will be an employer,

e.g.: giving personal service, control over hours of work, method of payment, place of work, whether a person provides his own tools or equipment, whether a person can be disciplined or dismissed, whether the person can make a profit, whether the person can work for others while performing his task etc.

Section 9

NATIONAL INSURANCE AND SOCIAL SECURITY ACT
Contribution Rates and Levies payable

Since 1st January 2003, the National Insurance contribution rate was increased by 1% per year for four years. This rate will be shared equally between the employer and the employee. As a result, this shift will bring about an increase in contributions payable by Government permanent and temporary employees, Private Sector employees, Apprentices, self-employed persons, Voluntary contributors and staff of diplomatic missions or consulates of Barbados.

The Prime Minister in his Economic and Financial Statement in January 2006 established a Catastrophe Fund to which workers are required to contribute 0.1% of insurable earnings.

Please note that the new rates took effect from 1st April 2006 for monthly paid employees and 3rd April 2006 for weekly paid employees.

The Prime Minister in her Budgetary Proposal and Financial Statement in June 2018 introduced a Health Service Contribution at a rate of 2.5%, to which employers are required to contribute 1.5% of insurable earnings and 1.0% by employees and self-employed persons. The new rates took effect from 1st October 2018.

The new rates of National Insurance Contributions and other collections of the National Insurance Office will be as follows:

Government Permanent Employees – "P"

Funds and Levies	Employee %	Employer %	Total %
National Insurance	6.20	6.20	12.40
Non-contributory	2.00	2.00	4.00
Employment Injury	0.00	0.75	0.75
Training Levy	0.50	0.50	1.00
Catastrophe Fund	0.10	0.00	0.10
Health Service Contribution	1.00	1.50	2.50
TOTAL	**9.80**	**10.95**	**20.75**

Section 9

Government Temporary Employees – "T"

Funds and Levies	Employee %	Employer %	Total %
National Insurance	6.75	6.75	13.50
Non-contributory	2.00	2.00	4.00
Unemployment	0.75	0.75	1.50
Employment Injury	0.00	0.75	0.75
Training Levy	0.50	0.50	1.00
Catastrophe Fund	0.10	0.00	0.10
Health Service Contribution	1.00	1.50	2.50
TOTAL	**11.10**	**12.25**	**23.35**

Government Over Pensionable Age or Under 16 – "I"

Funds and Levies	Employee %	Employer %	Total %
Employment Injury	0.00	0.75	0.75
Training Levy	0.50	0.50	1.00
Catastrophe Fund	0.10	0.00	0.10
TOTAL	**0.60**	**1.25**	**1.85**

Private Sector Employees and State-owned Enterprises / Statutory Corporations – "R"

Funds and Levies	Employee %	Employer %	Total %
National Insurance	6.75	6.75	13.50
Non-contributory	2.00	2.00	4.00
Unemployment	0.75	0.75	1.50
Employment Injury	0.00	0.75	0.75
Severance	0.00	0.50	0.50
Training Levy	0.50	0.50	1.00
Catastrophe Fund	0.10	0.00	0.10
Health Service Contribution	1.00	1.50	2.50
TOTAL	**11.10**	**12.75**	**23.85**

Apprentices – "A"

Funds and Levies	Employee %	Employer %	Total %
National Insurance	6.75	6.75	13.50
Non-contributory	2.00	2.00	4.00
Unemployment	0.75	0.75	1.50
Employment Injury	0.00	0.75	0.75
Severance	0.00	0.00	0.00
Training Levy	0.50	0.50	1.00
Catastrophe Fund	0.10	0.00	0.10
Health Service Contribution	1.00	1.50	2.50
TOTAL	**11.10**	**12.25**	**23.35**

Private Sector Employees Pensionable Age or Under 16 – "E"

Funds and Levies	Employee %	Employer %	Total %
Employment Injury	0.00	0.75	0.75
Training Levy	0.50	0.50	1.00
Catastrophe Fund	0.10	0.00	0.10
TOTAL	**0.60**	**1.25**	**1.85**

Self-employed – "S"

Funds and Levies	2006 Jan. to Mar. %	April 2006 to Sep. 2018 %	Oct. 2018 to Present %
National Insurance	13.50	13.50	13.50
Non-contributory	2.00	2.00	2.00
Training Levy	0.50	0.50	0.50
Catastrophe Fund	0.00	0.10	0.10
Health Service Contribution	0.00	0.10	1.00
TOTAL	**16.00**	**16.10**	**17.10**

Voluntary Contributors – "Z"

Funds and Levies	2004 %	2005 %	2006 to Present %
National Insurance	6.30	7.30	8.30
Non-contributory	2.00	2.00	2.00
TOTAL	**8.30**	**9.30**	**10.30**

Foreign Embassies – "B"

Funds and Levies	Employee %	Employer %	Total %
National Insurance	6.75	6.75	13.50
Non-contributory	2.00	2.00	4.00
Unemployment	0.75	0.75	1.50
Employment Injury	0.00	0.75	0.75
Severance	0.00	0.00	0.00
Training Levy	0.50	0.50	1.00
Catastrophe Fund	0.10	0.00	0.10
Health Service Contribution	1.00	1.50	2.50
TOTAL	**11.10**	**12.75**	**23.85**

Foreign Service Help – "V"

Funds and Levies	Employee %	Employer %	Total %
National Insurance	5.93	5.93	11.86
Non-contributory	2.00	2.00	4.00
TOTAL	**7.93**	**7.93**	**15.86**

EMPLOYED PERSONS

SCHEDULE OF CONTRIBUTIONS PAYABLE ON INSURABLE EARNINGS

INSURABLE EARNINGS	EMPLOYEE 11.10%	EMPLOYER 12.75%	TOTAL NIS CONTRIBUTIONS ($) 23.85%
21.00	2.33	2.68	**5.01**
22.00	2.44	2.81	**5.25**
23.00	2.55	2.93	**5.49**
24.00	2.66	3.06	**5.72**
25.00	2.78	3.19	**5.96**
26.00	2.89	3.32	**6.20**
27.00	3.00	3.44	**6.44**
28.00	3.11	3.57	**6.68**
29.00	3.22	3.70	**6.92**
30.00	3.33	3.83	**7.16**
31.00	3.44	3.95	**7.39**
32.00	3.55	4.08	**7.63**
33.00	3.66	4.21	**7.87**
34.00	3.77	4.34	**8.11**
35.00	3.89	4.46	**8.35**
36.00	4.00	4.59	**8.59**
37.00	4.11	4.72	**8.82**
38.00	4.22	4.85	**9.06**
39.00	4.33	4.97	**9.30**
40.00	4.44	5.10	**9.54**
41.00	4.55	5.23	**9.78**
42.00	4.66	5.36	**10.02**
43.00	4.77	5.48	**10.26**
44.00	4.88	5.61	**10.49**
45.00	5.00	5.74	**10.73**
46.00	5.11	5.87	**10.97**
47.00	5.22	5.99	**11.21**
48.00	5.33	6.12	**11.45**
49.00	5.44	6.25	**11.69**
50.00	5.55	6.38	**11.93**
51.00	5.66	6.50	**12.16**
52.00	5.77	6.63	**12.40**
53.00	5.88	6.76	**12.64**
54.00	5.99	6.89	**12.88**
55.00	6.11	7.01	**13.12**
56.00	6.22	7.14	**13.36**
57.00	6.33	7.27	**13.59**
58.00	6.44	7.40	**13.83**
59.00	6.55	7.52	**14.07**

SCHEDULE OF CONTRIBUTIONS PAYABLE ON INSURABLE EARNINGS

INSURABLE EARNINGS	EMPLOYEE 11.10%	EMPLOYER 12.75%	TOTAL NIS CONTRIBUTIONS ($) 23.85%
60.00	6.66	7.65	**14.31**
61.00	6.77	7.78	**14.55**
62.00	6.88	7.91	**14.79**
63.00	6.99	8.03	**15.03**
64.00	7.10	8.16	**15.26**
65.00	7.22	8.29	**15.50**
66.00	7.33	8.42	**15.74**
67.00	7.44	8.54	**15.98**
68.00	7.55	8.67	**16.22**
69.00	7.66	8.80	**16.46**
70.00	7.77	8.93	**16.70**
71.00	7.88	9.05	**16.93**
72.00	7.99	9.18	**17.17**
73.00	8.10	9.31	**17.41**
74.00	8.21	9.44	**17.65**
75.00	8.33	9.56	**17.89**
76.00	8.44	9.69	**18.13**
77.00	8.55	9.82	**18.36**
78.00	8.66	9.95	**18.60**
79.00	8.77	10.07	**18.84**
80.00	8.88	10.20	**19.08**
81.00	8.99	10.33	**19.32**
82.00	9.10	10.46	**19.56**
83.00	9.21	10.58	**19.80**
84.00	9.32	10.71	**20.03**
85.00	9.44	10.84	**20.27**
86.00	9.55	10.97	**20.51**
87.00	9.66	11.09	**20.75**
88.00	9.77	11.22	**20.99**
89.00	9.88	11.35	**21.23**
90.00	9.99	11.48	**21.47**
91.00	10.10	11.60	**21.70**
92.00	10.21	11.73	**21.94**
93.00	10.32	11.86	**22.18**
94.00	10.43	11.99	**22.42**
95.00	10.55	12.11	**22.66**
96.00	10.66	12.24	**22.90**
97.00	10.77	12.37	**23.13**
98.00	10.88	12.50	**23.37**
99.00	10.99	12.62	**23.61**
100.00	11.10	12.75	**23.85**

SCHEDULE OF CONTRIBUTIONS PAYABLE ON INSURABLE EARNINGS

INSURABLE EARNINGS	EMPLOYEE 11.10%	EMPLOYER 12.75%	TOTAL NIS CONTRIBUTIONS ($) 23.85%	
200.00	22.20	25.50	**47.70**	
300.00	33.30	38.25	**71.55**	
400.00	44.40	51.00	**95.40**	
500.00	55.50	63.75	**119.25**	
600.00	66.60	76.50	**143.10**	
700.00	77.70	89.25	**166.95**	
715.00	79.37	91.16	**170.53**	
736.00	81.70	93.84	**175.54**	
759.00	84.25	96.77	**181.02**	
800.00	88.80	102.00	**190.80**	
900.00	99.90	114.75	**214.65**	
1,000.00	111.00	127.50	**238.50**	
1,182.00	131.20	150.70	**281.90**	
2,000.00	222.00	255.00	**477.00**	
2,500.00	277.50	318.75	**596.25**	
3,000.00	333.00	382.50	**715.50**	
3,100.00	344.10	395.25	**739.35**	
3,190.00	354.09	406.73	**760.82**	
3,290.00	365.19	419.48	**784.67**	
3,550.00	394.05	452.63	**846.68**	
3,720.00	412.92	474.30	**887.22**	
3,900.00	432.90	497.25	**930.15**	
4,090.00	453.99	521.48	**975.47**	
4,180.00	463.98	532.95	**996.93**	
4,270.00	473.97	544.43	**1,018.40**	***1st Jan. 2013**
4,360.00	483.96	555.90	**1,039.86**	***1st Jan. 2014 to 2016**
4,650.00	516.15	592.88	**1,109.03**	***1st Jan. 2017 to 2018**
4,820.00	535.02	614.55	**1,149.57**	***1st Jan. 2019**
4,880.00	541.68	622.20	**1,163.88**	***1st Jan. 2020 to 2022**
5,120.00	568.32	652.80	**1,221.12**	***1st Jan. 2023**

**Represents an increase in the maximum insurable earnings ceiling for monthly paid workers from 2013 to current.*

NATIONAL INSURANCE AND SOCIAL SECURITY

APPLICATION BY EMPLOYER FOR REGISTRATION

FOR OFFICIAL USE
REGISTRATION NO.

Instructions:

1. Please type or complete in **BLOCK LETTERS**
2. Please note that Certificate of Incorporation, Notice of Address, Notice of Directors and Request for Name Search are needed to register all Incorporated and Limited Liability Companies.
3. To register a small business, which carries a business name, it must be accompanied by a Certificate of Registration.

A. FOR USE BY LIMITED LIABILITY COMPANIES

1. Name of Company: .....
2. Address of Registered Office: .....
3. Location of Business: .....
   (if different from (2))

B. FOR USE BY ALL OTHER EMPLOYERS

1. Name of Owner/Trustees: .....
2. Trade or Business Name: .....
   (if different from (1))
3. Postal Address: .....
4. *Location of Business: .....

C. TO BE COMPLETED BY ALL APPLICANTS

1. **Nature of Business: .....
   (where more than one economic activity, show the major activity)
2. Date of Commencement of Employment: .....
3. No. of Employees: .....
4. Business Telephone Number: .....

Signature of Employer: ..... Date: .....

***Where the application is made in respect of domestic employment the residence address should be given.**

****In respect of domestic employment the nature of the business should be shown as "household".**

N.I. R.6 (Revised 2002)

National Insurance Department
Frank Walcott Building
"Flodden"
Culloden Road
ST. MICHAEL
Tel: (246) 431-7400
E-mail: barnisss@caribsurf.com

National Insurance & Social Security Act, Cap 47

REGISTRATION FORM

APPLICATION FOR A NATIONAL INSURANCE NUMBER
(NATIONAL INSURANCE & SOCIAL SECURITY ACT)

For Official NIS use only

NIS No.: ☐☐☐☐☐☐

INSTRUCTIONS (NOTE: DO NOT SEND IMPORTANT DOCUMENTS BY MAIL)

1. Type or complete in BLOCK LETTERS.
2. Provide only **ORIGINAL DOCUMENTS** or **ONLY THOSE CERTIFIED BY REGISTRY** for Identification. (**Photocopies are NOT ACCEPTABLE**).
3. Documents required are
   a) Birth Certificate & Barbados Identification Card **OR** Valid Passport. **b)** Marriage Certificate if Married.
   c) Decree Absolute if Divorced **d)** Registry Documents if Change of Name
4. Submit completed form with supporting documents to: National Insurance Office, Frank Walcott Building, Culloden Road, St. Michael.

1. First Name:

2. Middle Name:

3. Surname:

4. Other names by which known:

5. Maiden Name (if married):

6. If registered already, please state National Insurance No.
(Once you have been issued with a National Insurance Number., that number remains yours for life.) ☐☐☐☐☐☐

ADDRESS

House Name: | House Number/ Street:

District: | Parish:

Telephone No.: ☐☐☐-☐☐☐☐ | Cellular No.: ☐☐☐-☐☐☐☐

E-mail Address:

SEX Male ☐ Female ☐ *(Please tick appropriate box)*

MARITAL STATUS Single ☐ Married ☐ Divorced ☐ Separated ☐ Widowed ☐ *(Please tick appropriate box)*

Nationality: | Occupation:

DATE OF BIRTH YEAR ☐☐☐☐ MONTH ☐☐ DAY ☐☐

COUNTRY OF BIRTH

BIRTH CERTIFICATE

Certificate No.: | Date of Issue: YEAR ☐☐☐☐ MONTH ☐☐ DAY ☐☐

BARBADOS ID CARD

National Registration No.: ☐☐☐☐☐☐-☐☐☐☐ | Date of Issue: YEAR ☐☐☐☐ MONTH ☐☐ DAY ☐☐

CONTINUED ON NEXT PAGE >>

PASSPORT

Number: | Country of Issue:

Date of Issue: YEAR MONTH DAY | Expiry Date: YEAR MONTH DAY

MARRIAGE CERTIFICATE

Number: | Date of Issue: YEAR MONTH DAY

Spouse's Name: | Date of Marriage: YEAR MONTH DAY

Spouse's NIS No.: | Country of Marriage:

EMPLOYERS INFORMATION

Name of Business:

Address of Employer:

Business / Employer's Registration No.: 9

Signature of Employer:.....

SELF EMPLOYED PERSONS ONLY

Nature of Business:

ADDRESS OF BUSINESS IF NOT SAME AS ABOVE

Office/ Residence #: | Street:

District: | Parish:

Telephone No.: – | Cellular No.: –

Date Self-Employment Commenced: YEAR MONTH DAY

Do you currently employ anyone other than yourself?: YES NO

Signature of Employer:.....

DECLARATION:

I declare that the information given is true to the best of my knowledge and belief.

Signature of Applicant:..... YEAR MONTH DAY

Any person who knowingly makes any false statement or false representation or who produces or furnishes or causes or knowingly allows to be produced or furnished any document or information which he knows to be false commits a criminal offence punishable by a fine or imprisonment.

FOR OFFICIAL USE ONLY

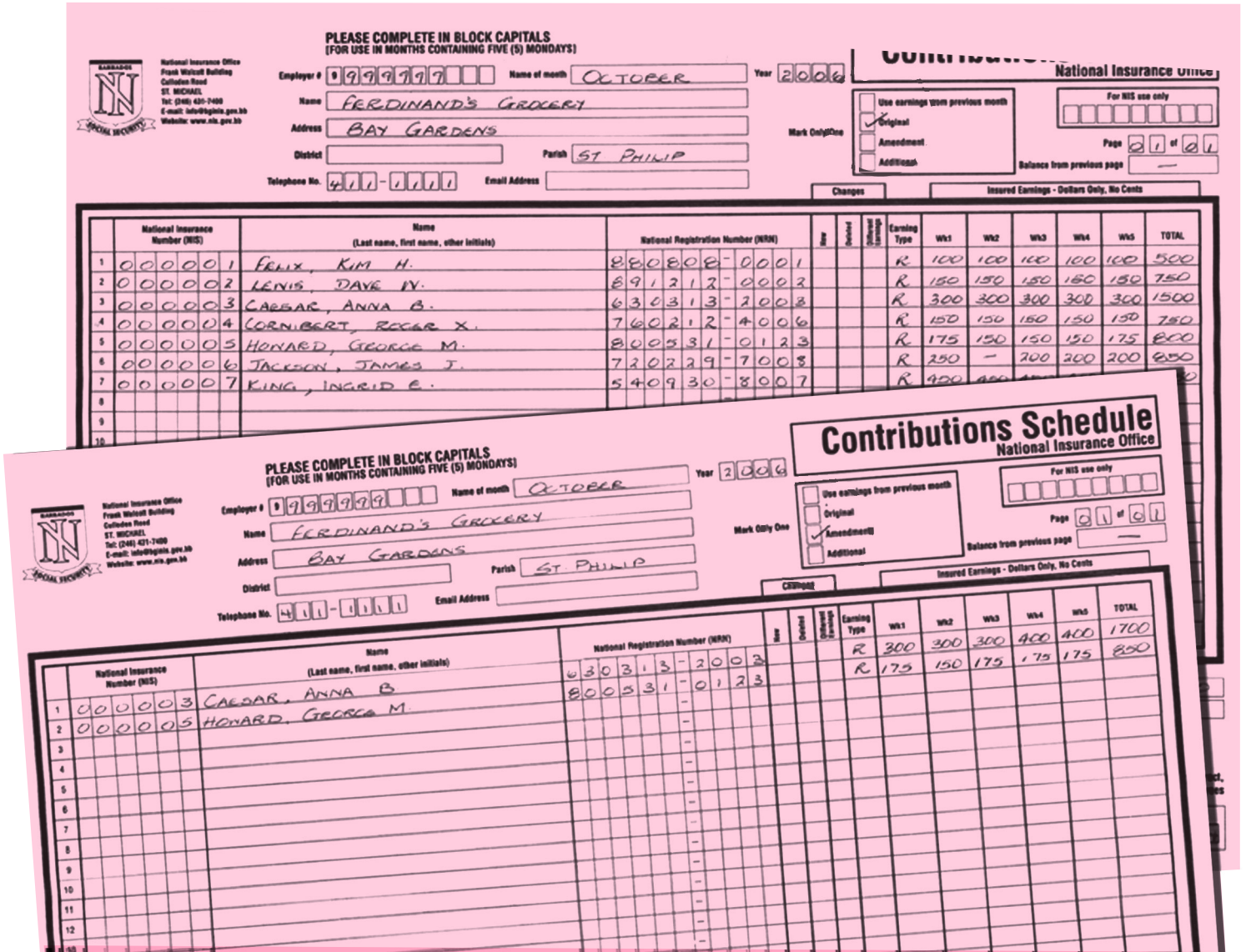
Other Identification Documents (Affidavit, Deed Poll, etc.)

Number:	
Date Issued	

Prepared by:..... ..... YEAR MONTH DAY
Name of Officer (BLOCK) *Signature of Officer*

Document Checked by:..... ..... YEAR MONTH DAY
Name of Officer (BLOCK) *Signature of Officer*

EARNINGS SCHEDULE FORMS (ORIGINAL, AMENDMENT & ADDITIONAL)



PLEASE COMPLETE IN BLOCK CAPITALS
(FOR USE IN MONTHS CONTAINING FIVE (5) MONDAYS)

National Insurance Office
Frank Walcott Building
Culloden Road
ST. MICHAEL
Tel: (246) 431-7400
E-mail: info@ntgsis.gov.bb
Website: www.nis.gov.bb

Employer # 0 9 9 9 9 9 7
Name of month OCTOBER
Year 2006
Name FERDINAND'S GROCERY
Address BAY GARDENS
District
Parish ST PHILIP
Telephone No. 4 1 1 - 1 1 1 1
Email Address

Mark Only One: Use earnings from previous month / Original / Amendment / Additional

For NIS use only

Page 0 1 of 0 1

Balance from previous page —

	National Insurance Number (NIS)	Name (Last name, first name, other initials)	National Registration Number (NRN)	New	Deleted	Different Earnings	Earning Type	Wk1	Wk2	Wk3	Wk4	Wk5	TOTAL
1	0 0 0 0 0 1	FELIX, KIM H.	8 5 0 8 0 8 - 0 0 0 1				R	100	100	100	100	100	500
2	0 0 0 0 0 2	LENIS, DAVE IV.	8 9 1 2 1 2 - 0 0 0 2				R	150	150	150	150	150	750
3	0 0 0 0 0 3	CAESAR, ANNA B.	6 3 0 3 1 3 - 2 0 0 3				R	300	300	300	300	300	1500
4	0 0 0 0 0 4	CORNIBERT, ROGER X.	7 6 0 2 1 2 - 4 0 0 6				R	150	150	150	150	150	750
5	0 0 0 0 0 5	HONARD, GEORGE M.	8 0 0 5 3 1 - 0 1 2 3				R	175	150	150	150	175	800
6	0 0 0 0 0 6	JACKSON, JAMES J.	7 2 0 2 2 9 - 7 0 0 8				R	250	—	200	200	200	850
7	0 0 0 0 0 7	KING, INGRID E.	5 4 0 9 3 0 - 8 0 0 7				R	400					
8													
9													
10													

Changes

Insured Earnings - Dollars Only, No Cents

Contributions Schedule
National Insurance Office

PLEASE COMPLETE IN BLOCK CAPITALS
(FOR USE IN MONTHS CONTAINING FIVE (5) MONDAYS)

National Insurance Office
Frank Walcott Building
Culloden Road
ST. MICHAEL
Tel: (246) 431-7400
E-mail: info@ntgsis.gov.bb
Website: www.nis.gov.bb

Employer # 0 9 9 9 9 9 7
Name of month OCTOBER
Year 2006
Name FERDINAND'S GROCERY
Address BAY GARDENS
District
Parish ST PHILIP
Telephone No. 4 1 1 - 1 1 1 1
Email Address

Mark Only One: Use earnings from previous month / Original / Amendment / Additional

For NIS use only

Page 0 1 of 0 1

Balance from previous page —

	National Insurance Number (NIS)	Name (Last name, first name, other initials)	National Registration Number (NRN)	New	Deleted	Different Earnings	Earning Type	Wk1	Wk2	Wk3	Wk4	Wk5	TOTAL
1	0 0 0 0 0 3	CAESAR, ANNA B	6 3 0 3 1 3 - 2 0 0 3				R	300	300	300	400	400	1700
2	0 0 0 0 0 5	HONARD, GEORGE M	8 0 0 5 3 1 - 0 1 2 3				R	175	150	175	175	175	850
3													
4													
5													
6													
7													
8													
9													
10													
11													
12													

Changes

Insured Earnings - Dollars Only, No Cents

EARNINGS SCHEDULE FORMS
(ORIGINAL, AMENDMENT & ADDITIONAL)

National Insurance Office
Frank Walcott Building
Culloden Road
ST. MICHAEL
Tel: (246) 431-7400
E-mail: info@gnis.gov.bb
Website: www.nis.gov.bb

PLEASE COMPLETE IN BLOCK CAPITALS
[FOR USE IN MONTHS CONTAINING FOUR (4) MONDAYS]

Contributions Schedule
National Insurance Office

Employer # 9 9 9 9 9 9 | Name of month OCTOBER | Year 2006

Name FERDINAND'S GROCERY

Address BAY GARDENS

District | Parish ST PHILIP

Telephone No. 431-1111 | Email Address

Use earnings from previous month
Original
Amendment
Additional
Mark Only One

For NIS use only

Page 01 of 01

Balance from previous page —

	National Insurance Number (NIS)	Name (Last name, first name, other initials)	National Registration Number (NRN)	New	Deleted	Changes: Different Earnings	Earning Type	Insured Earnings - Dollars Only, No Cents: Wk1	Wk2	Wk3	Wk4	TOTAL
1	0 0 0 0 0 1	FRANK, KIM H.	5 8 0 6 6 8 - 0 0 0 1				R	—	—	100	100	200
2	0 0 0 0 0 2	LEWIS, DAVE W.	5 9 1 2 1 2 - 0 0 0 2				R	—	—	100	100	200
3			-									
4			-									
5			-									
6			-									
7			-									
8			-									
9			-									
10			-									
11			-									
12			-									
13			-									
14			-									
15			-									
16			-									
17			-									
18			-									
19			-									
20			-									

Subtotal page 400

Balance to next page —

Earning Type	# Employees	Insurable Earnings	Rate	Contributions Payable
R	2	400	21.35	85.40

Amount payable in previous month

Less previous overpayment

Add previous short payment

Interest

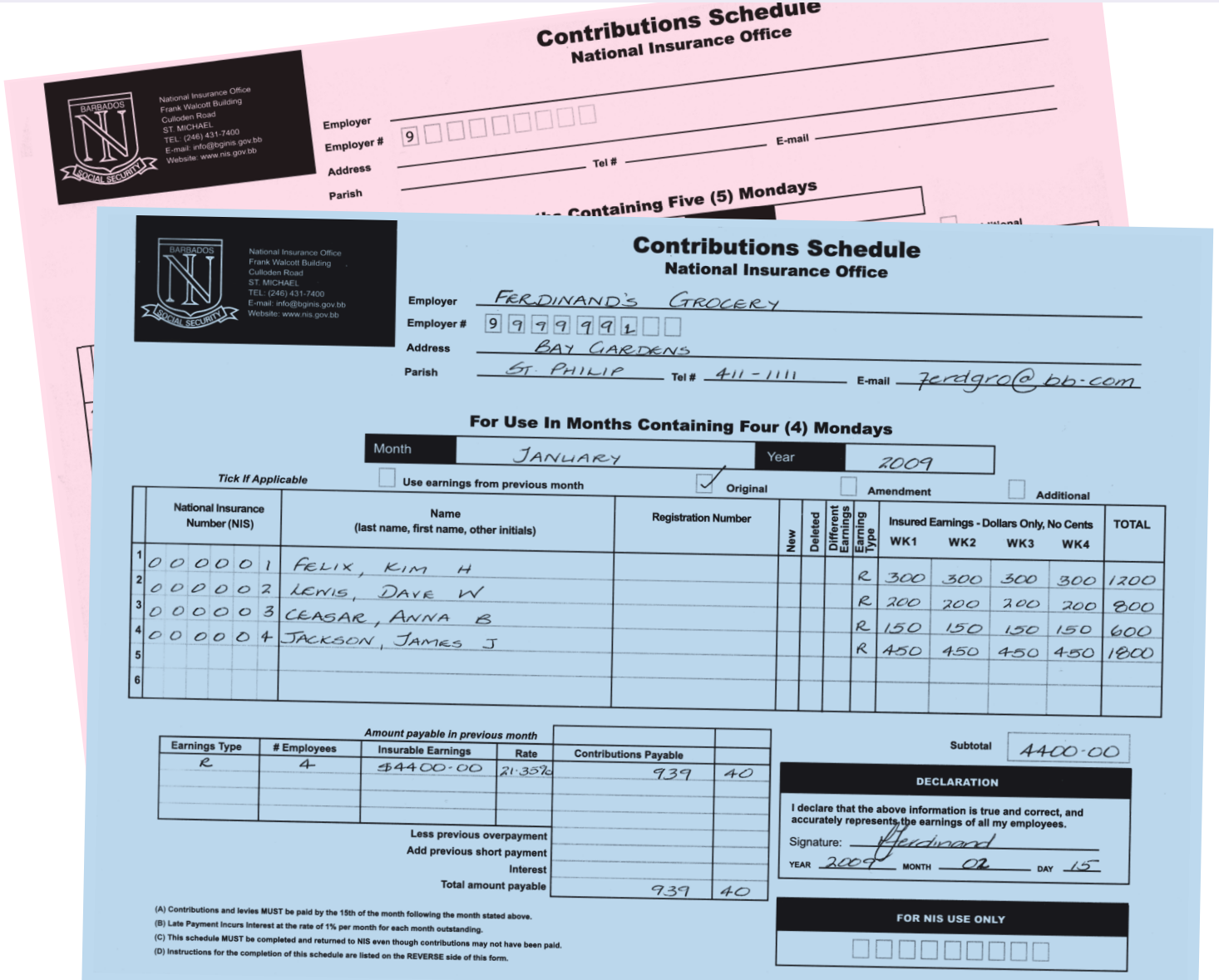
Total amount payable 85.40

I declare that the above information is true and correct, and accurately represents the earnings of all my employees

Signature ..... Date YEAR 2006 MONTH 11 DAY 14

(A) Contributions and levies MUST be paid by the 15th of the month following the month stated above.
(B) Late payment incurs interest at the rate of 1% per month or $20, whichever is greater, for each month outstanding.
(C) This schedule MUST be completed and returned to NIS even though contributions may not have been paid.
(D) Instructions for the completion of this schedule are listed on the REVERSE side of this form.

EARNINGS SCHEDULE FORM 4 & 5 MONDAYS



Contributions Schedule
National Insurance Office

National Insurance Office
Frank Walcott Building
Culloden Road
ST. MICHAEL
TEL: (246) 431-7400
E-mail: info@bgnis.gov.bb
Website: www.nis.gov.bb

Employer
Employer # 9
Address
Parish
Tel #
E-mail

Containing Five (5) Mondays

Contributions Schedule
National Insurance Office

National Insurance Office
Frank Walcott Building
Culloden Road
ST. MICHAEL
TEL: (246) 431-7400
E-mail: info@bgnis.gov.bb
Website: www.nis.gov.bb

Employer FERDINAND'S GROCERY
Employer # 9 9 9 9 9 9 1
Address BAY GARDENS
Parish ST. PHILIP Tel # 411-1111 E-mail ferdgro@bb.com

For Use In Months Containing Four (4) Mondays

Month JANUARY Year 2009

Tick If Applicable ☐ Use earnings from previous month ☑ Original ☐ Amendment ☐ Additional

	National Insurance Number (NIS)	Name (last name, first name, other initials)	Registration Number	New	Deleted	Different Earnings	Earning Type	Insured Earnings - Dollars Only, No Cents WK1	WK2	WK3	WK4	TOTAL
1	000001	FELIX, KIM H					R	300	300	300	300	1200
2	000002	LEWIS, DAVE W					R	200	200	200	200	800
3	000003	CEASAR, ANNA B					R	150	150	150	150	600
4	000004	JACKSON, JAMES J					R	450	450	450	450	1800
5												
6												

Amount payable in previous month

Earnings Type	# Employees	Insurable Earnings	Rate	Contributions Payable	
R	4	$4400.00	21.35%	939	40

Subtotal 4400.00

Less previous overpayment
Add previous short payment
Interest
Total amount payable 939 40

DECLARATION

I declare that the above information is true and correct, and accurately represents the earnings of all my employees.

Signature: Ferdinand

YEAR 2009 MONTH 02 DAY 15

FOR NIS USE ONLY

(A) Contributions and levies MUST be paid by the 15th of the month following the month stated above.
(B) Late Payment Incurs Interest at the rate of 1% per month for each month outstanding.
(C) This schedule MUST be completed and returned to NIS even though contributions may not have been paid.
(D) Instructions for the completion of this schedule are listed on the REVERSE side of this form.

NATIONAL INSURANCE OFFICE
Application for Approval to Submit
Computerized Insurable Earnings Reports

Employer Registration No. ☐☐☐☐☐☐☐ *nilstapv*

Employer Business Name: _____

Address: _____

_____

Name of Officer
Responsible for Payroll: _____

Position: _____ Phone: _____ Fax: _____

Specimen Period: _____ Copies Submitted: _____

No. of Employees
Currently Employed: Monthly _____ Weekly _____ Total _____

Name of Payroll Program
Supplier/Developer: _____

Address: _____

_____

Supplier/Developer: Phone _____ Fax # _____

Applicant's Signature: _____ Date of Application: _____

For NIS Use Only

Officer Processing Application: _____

Signature: _____ Post Held: _____

Status of Application
(APPROVED/REJECTED): _____ Date
Processed: _____

If REJECTED
Reason for Rejection: _____

_____

_____

_____

COMPUTERIZED EARNINGS REPORTS APPLICATION

MONTHLY STATEMENT & DECLARATION OF INSURABLE EARNINGS FOR EMPLOYEES

Date : 9999-99-99 **Page : 999**

Employer Registration Number : 99-9999 **Employer's Name** : xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

Payment Year : 9999 **Payment Month** : xxxxxxxxxxxxxxxxxx

Employee Nis No.	Employee Natl Reg No.	Earnings Type	Employee Name (Surname, Firstname, Initials)	INSURABLE EARNINGS Wk1	Wk2	Wk3	Wk4	Wk5	Total	Employee Contrib.	Employer Contrib.
999999	999999-9999	x	xxxxxxxxxxxxxxxxxx, xxxxxxxxx, x	999	999	999	999	999	9999	999.99	999.99
999999	999999-9999	x	xxxxxxxx, xxxx, x	999	999	999	999	999	9999	999.99	999.99
999999	999999-9999	x	xxxxxxxxxxxxx, xxxxxxxx, x, x						9999	999.99	999.99
999999	999999-9999	x	xxxxx, xxxxxxxxxxx	999	999	999	999	999	9999	999.99	999.99
999999	999999-9999	x	xxxxxxxx, xxxxxxx, x						9999	999.99	999.99
999999	999999-9999	x	xxxxxxxxxxxxx, xxxxxxxxx	999	999	999	999	999	9999	999.99	999.99
999999	999999-9999	x	xxxxxxxx, xxxxxxxxxxxxx, x, x						9999	999.99	999.99
999999	999999-9999	x	xxx, xxxxxxxxxx	999	999	999	999	999	9999	999.99	999.99

Cumulative No. Of Employees = 99 ,999 **Cumulative Insurable Earnings** 999, 999, 999

MONTHLY STATEMENT & DECLARATION OF INSURABLE EARNINGS FOR EMPLOYEES

Date : 9999-99-99

Page : 999

Employer Registration Number : 99-9999 **Employer's Name** : xxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxxx

Summary of ALL Employees for the Month of xxxxxxxxxxxxxxxx, YEAR.

No. of Regular Employ	=	9, 999
No. of E .I Employees	=	9, 999
Total Employees	=	9, 999
Regular Earnings	=	999, 999.99
E. I Earnings	=	999, 999.99
Total Earnings	=	999, 999.99
Regular Contributions	=	999, 999.99
E. I Contributions	=	999, 999.99

National Insurance & Social Security Act, Cap. 47

TERMINATION OF SERVICES/LAYOFF CERTIFICATE

Under Regulation 47 of the National Insurance and Social Security (Benefit) Regulations PARTICULARS are to be completed by Employer and given to Employee on date of termination

OFFICIAL USE ONLY

UNU32015

SPECIMEN ONLY

OFFICIAL USE ONLY

Termination of Services	Where an employer terminates the employment of an employee or where the employee leaves the employment, the employer MUST give a Termination of Services/Lay-off Certificate to the employee and send a copy to the National Insurance Office within one week of the date of termination. An employee who wishes to claim Unemployment Benefit MUST submit the Certificate with his/her claim. A Termination of Services/Layoff Certificate must be given to the employee even if he/she was only employed for a day or part thereof.
Penalty	Failure to provide the Employee with Termination of Services/Lay-off Certificate within one week of termination will result in a penalty. Regulation 47(5) of the Benefit Regulations provides that the penalty is $1,000 for failing to comply with the requirements, where the contravention continues or the failure continues after conviction, the penalty is $1,000 together with a further $200 for each day on which the offence is continued.

Termination refers to permanent separation i.e. the employee no longer works with the business. Self-termination refers to an employee who has resigned from the job while employee terminations refers to an employee who has been terminated by his/her employer.

EXAMPLE 1 Date of Termination

Employer terminates John Brown on May 31st and pays him monies due, including holiday pay and payment in lieu of notice. In this case, date of termination is **May 31st**. (No NIS should be deducted from payment in lieu of notice). All wages **MUST** be reported in the week of termination for weekly paid employees and in the month of termination for monthly paid employees.

EXAMPLE 2 Date of Termination

On May 31st employer gives John Brown one month's notice of termination, including salary for the month of June as well as holiday pay and any other monies due.
(John Brown is still employed but would not be required to report for work during June). In this case, **June 30th** is the date of termination. If the period notice is longer or shorter, the end of period date is the date of termination.

All wages **MUST** be reported in the week of termination for weekly paid employees and in the month of termination for monthly paid employees.

Provide Date of Termination in Section 3

Section 1 - PERSONAL DETAILS OF EMPLOYEE

National Insurance No. ☐☐☐☐☐☐☐

National Registration No.: (Barbados ID Card) ☐☐☐☐☐☐☐☐☐☐

Last Name _____ First Name _____ Middle Name _____

Address _____

District _____ Parish _____

Postal Code ☐☐☐☐☐ Tel. No. ☐☐☐☐☐☐☐ Cell No. ☐☐☐☐☐☐☐

E-mail Address _____

Section 2 - EMPLOYER DETAILS

Name of Employer _____ Employer's Registration No. ☐☐☐☐☐☐☐

Address _____

District _____ Parish _____

Postal Code ☐☐☐☐☐ Tel. No. ☐☐☐☐☐☐☐ Fax No. ☐☐☐☐☐☐☐

SPECIMEN ONLY

Section 3 - EMPLOYMENT DETAILS

Occupation _____ Date employment commenced ☐☐☐☐☐☐☐☐ (Year Month Day)

Position within organisation _____ Last day at work ☐☐☐☐☐☐☐☐ (Year Month Day)

Date of termination ☐☐☐☐☐☐☐☐ (Year Month Day) Last day for which employee will be paid ☐☐☐☐☐☐☐☐ (Year Month Day)

STATE REASON FOR UNEMPLOYMENT

_____

_____

_____

COMPLETE ONLY IF EMPLOYEE WAS LAID OFF

Date of lay-off ☐☐☐☐☐☐☐☐ (Year Month Day) Expected date of re-employment ☐☐☐☐☐☐☐☐ (Year Month Day)

Section 4 - OTHER DETAILS

Is the employee receiving or entitled to a pension from employer? Yes ☐ No ☐

If yes, give start date of pension ☐☐☐☐☐☐☐☐ (Year Month Day)

Was holiday pay given to employee who was laid off ? Yes ☐ No ☐

If holiday was given, state period: **From** ☐☐☐☐☐☐☐☐ (Year Month Day) **To** ☐☐☐☐☐☐☐☐ (Year Month Day)

Amount of holiday pay $ ☐☐☐☐☐☐ ¢

Was the employee dismissed because of his/her own misconduct? Yes ☐ No ☐

If yes, explain the misconduct that occured.

_____

_____

Did the employee voluntarily leave your employment? Yes ☐ No ☐

Has the employee become unemployed because of stoppage of work attributable to a labour dispute at your workplace? Yes ☐ No ☐

If yes, state whether the employee is/was participating in a strike Yes ☐ No ☐

Give any other relevant details.

_____

_____

_____

Section 5 - DECLARATION

I declare that the information given on this form is true to the best of my knowledge and belief.

Signature of Employer _____ Date Signed ☐☐☐☐☐☐☐☐ (Year Month Day)

WARNING: Any person who makes a fasle statement is punishable by a fine or term of imprisonment or both.

National Insurance Office
'Flodden'
Frank Walcott Building
Culloden Road
St. Michael BB11115
Barbados, West Indies
Tel: (246) 431-7400
Customer Service: 467-4647
Fax: 431-7408
Email: customer.service@bginis.gov.bb
Website: www.nis.gov.bb
Instagram: @nisbarbados
Facebook: @nisbarbadosbb
Twitter: @NISBarbados