**National Insurance and Social Security Service**
**Public Statement**
**Guidance on the determination of Earnings for the purposes of the Resilience and Regeneration Fund**

The National Insurance and Social Security Service (NISSS) wishes to provide guidance to employers, employees and self-employed individuals on the determination of earnings for the purpose of calculating contributions to the **Resilience and Regeneration Fund**.

As stated by the Minister of Finance in the 2025 Budget Statement, the **National Insurance earnings ceiling has been removed** for the purpose of calculating contributions to this Fund.

Consequently, for the **Resilience and Regeneration Fund**, earnings are determined to be the **employee's/self-employed person's full remuneration**, **excluding specific allowances and bonuses**, as outlined below:

## Included in Earnings for Resilience and Regeneration:

1. Basic salary or wages
2. Acting allowances
3. Overtime or shift payments

## Excluded from Earnings for Resilience and Regeneration:

- Allowances such as **travel**, **entertainment** or other non-salary benefits that are **not part of the basic salary**

Please ensure that only the specified components above are considered when calculating contributions to the Fund.

Employers and contributors are asked to ensure that these guidelines are followed when determining the appropriate contribution amounts to the Resilience and Regeneration Fund.

For additional information or clarification, please contact the NISSS at:

📞 (246) 431-7400 (PBX) | 467-4647 (Customer Service)

## Example

## What Constitutes Earnings for the Resilience & Regeneration Fund?

**Employee:** Jane Doe
**Month:** April
**Basic Salary (Bds):** **$7,650**

**Allowances and Additional Earnings:**

- **Acting Allowance:** **$1,000**
- Entertainment Allowance: $375
- Travelling Allowance: $300
- **Overtime/Shift Allowance:** **$300**
- Production Bonus: $ **$1,500**

**Earnings to be Reported – Resilience & Regeneration Fund** **$8,950***

**Includes Basic Salary + Acting Allowance + Overtime ($7,650 + $1,000 + $300)*