

NSSF targets Shs164b in new amnesty campaign

The amnesty offers employers a 100 percent penalty waiver and 60 days to clear outstanding contributions before enforcement.

Compliance. |

TOM BRIAN ANGURINI

The National Social Security Fund (NSSF) plans to increase member contributions by at least 7.15 percent through a new amnesty that gives defaulting employers a 60-day ultimatum to settle outstanding social security contributions.

The campaign offers employers a 100 percent waiver on penalties arising from non-payment of contributions.

Speaking at the launch of the campaign, NSSF Deputy Managing Director Gerald Paul Kasaato said that once the 60-day period expires, the Fund will institute legal proceedings against employers who fail to comply.

"This is a special initiative intended to help employers settle all their outstanding arrears and accrued interest. Those who clear their arrears to zero will benefit from a 100 percent waiver of financial penalties," he said.

Under the campaign, NSSF projects to collect at least Shs30b by May 11 and a total of Shs164b by December, representing a 7.15 percent increase in member contributions.



NSSF's Kasaato says the Fund's amnesty campaign targets defaulting employers with outstanding social security contributions. PHOTO/COURTESY

Member contributions stood at Shs2.13 trillion for the financial year ended June 2025. The additional Shs164 billion would raise total member contributions to about Shs2.29 trillion.

Mr Kasaato noted that for an employer to qualify for the amnesty, they must conduct a self-assessment to determine the amount of contributions owed, pay all outstanding contributions and accrued

interest, and formally apply for the amnesty.

NSSF estimates that the amnesty will benefit more than 28,000 employers who remain non-compliant out of approximately 113,000 registered employers.

The offer will also apply to employers with outstanding contributions, those who previously signed deeds of settlement with the Fund, and unregistered employers who are required to regularize their status with NSSF.

In Uganda, all employers, regardless of the number of employees, are required to make a 15 percent monthly contribution to NSSF. This contribution is divided into 10 percent paid by the employer and 5 percent deducted from the employee's salary.

The NSSF Act allows the Fund to levy a 10 percent penalty on outstanding contributions. If the payment remains unpaid after one month, an additional 10 percent penalty is applied to the original outstanding amount.

However, the law also empowers the NSSF Managing Director to waive part or all of the penalty, provided the employer meets specific conditions.

Key figures

7.15%

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28,000

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