



Paymaster Liberia

EMPLOYER EDUCATION SERIES

Comprehensive payroll guide

From the employment agreement to the payslip, statutory payments and year-end records in Liberia.

At a glance

This guide takes an employer from the employment agreement to the payslip, the statutory payments and the year-end records, bringing together PAYE, NASSCORP and the Decent Work Act rules on wages, hours and leave.

Keep these apart	Why it matters
Cash earnings	What the employee earns in money.
PAYE taxable pay	After tax exclusions; includes some non-cash benefits.
NASSCORP insurable earnings	Under the social security definition, which differs from tax.
Net pay	Cash after PAYE, employee NASSCORP and other lawful deductions.
Employer cost	Gross pay plus employer NASSCORP and other employment costs.

Month-end NASSCORP payment, with the submission form [N 89.16(h); R 17]	10th of the following month: PAYE return and payment [C 905(j)]	Next month-end NASSCORP detailed e-Payroll [R 18]
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References: C/H = Revenue Code 2020/2011; A24, D24, A25 = later tax amendments; N = NASSCORP Act; R = NASSCORP General Regulations 2023; L = Decent Work Act 2015; other letters are official forms and guidance, listed in section 19.

ABOUT THIS GUIDE

Independent employer education from Paymaster Liberia, not an official LRA, NASSCORP or Ministry of Labour publication or legal advice. It covers ordinary private-sector payroll; civil-service, maritime, concession and collective-agreement rules may differ, and more favourable binding terms apply. Checked on 15 October 2026.

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01 Set up the employer and employee records

Employer accounts

Obtain the employer's LRA Tax Identification Number (TIN), confirm the withholding obligation and filing channel, and arrange access to the current returns. Each resident taxpayer holds one TIN, issued free. An employer's own exemption from income tax does not exempt its employees' wages. [C 9, 53, 200(a), 905(a)]

An employer with one or more employees must register with NASSCORP within 15 days of becoming a legal entity, obtain the registration certificate and employer code, and quote the code in correspondence. Late registration does not postpone liability. [R 4]

Employee onboarding

- 1 Decide employee or independent contractor from the real relationship. The Revenue Code looks at supervisory control and the Decent Work Act presumes employment where specified factors are present; a "consultant" label is not conclusive. [C 10(k); L 1.5]
- 2 Record duties, pay and how it is calculated, payment interval, benefits, hours, leave, start date and termination terms, and give the employee the required written particulars. [L 13.1]
- 3 Collect the employee's registered name, address and TIN and keep residency evidence. Never create a duplicate tax identity. [C 53, 800]
- 4 Ask whether the employee already has a NASSCORP Social Security Number and keep it when jobs change. [N 89.32; R 10]
- 5 Submit the initial employment roll within 15 calendar days of receiving your NASSCORP registration notification, and each later new registrant's application within 15 calendar days of starting. [R 9–10]
- 6 Confirm the Social Security Number, give the employee the card, and record their NPS and EIS classification. [R 9–10]

One controlled employee record

Keep in one place: employer and employee identifiers, legal name, date of birth with evidence, hire date, job, contract type, pay rate and currency, bank details, residency, NASSCORP status, pay components, benefit values, leave balances, dependants, deduction authorisations and end date. Restrict access, log changes, and require independent approval for pay-rate and bank-account changes.

Foreign nationality alone does not exempt anyone from PAYE or NASSCORP. Work permits are a separate requirement, and a Social Security Number is not a substitute for a TIN.

02 Wages, payment terms and deductions

Which employment rules apply

The Decent Work Act applies broadly to work in Liberia, but excludes work governed by the Civil Service Agency Act and specified maritime employment. Check the worker's regime before applying its wage and leave rules. PAYE and NASSCORP have their own coverage tests. [L 1.5]

Minimum wages

Section 16.1 of the Act sets minimum wages of **US\$0.68 an hour or US\$5.50 a day** in the formal sector, and **US\$0.43 an hour or US\$3.50 a day** for domestic and casual workers. The Ministry of Labour has publicly cited a monthly minimum of US\$143 (US\$5.50 × 26 days). Confirm the current order for the sector and occupation, and any higher binding rate, with the Ministry of Labour before setting pay. [L 16.1; M]

Pay on time, with a written statement

Wages must be paid at intervals of **not more than one month**. Payment into a bank account requires the employee's written agreement. Every payment must come with a written statement showing gross pay, each deduction with its reason and amount, and net pay. A bank transfer reference is not a payslip. [L 16.4]

Deductions need authority

The employer must pay the full amount due without deduction, except for lawful deductions and those the employee agrees in writing. Agreed deductions may only be for rent of employer-provided accommodation, goods sold by the employer, an employer loan, or trade union dues, and together must not exceed **one third** of pay. Fines need statutory or collective-agreement authority; do not deduct for performance, shortages, uniforms or damage without it. [L 16.5–16.6]

To recover a wage overpayment, give written notice no later than the next payday and recover it within two months of that notice. This does not authorise recovering missed NASSCORP contributions, which have their own rules. [L 16.5(d)]

03 Hours, overtime and public holidays

Time records

Ordinary hours are **8 a day or 48 a week**, with permitted variations. Those limits do not turn every contract into a 48-hour week; use the employee's agreed schedule. Post working hours and rest periods, and keep records of work and pay for the whole employment and **five years after it ends**. [L 17.1–17.2, 17.8, 17.11]

Overtime

Subject to averaging and seasonal rules, an employer may require up to **five hours of overtime a week**. Overtime is paid at least **50% above** the normal rate, or by paid time off if agreed in writing. Emergencies allow limited exceptions. [L 17.3–17.6]

EXAMPLE

A normal hourly rate of L\$500 and four overtime hours gives at least $500 \times 1.5 \times 4 = \text{L\$}3,000$. Work out the employee's actual normal rate rather than assuming a monthly divisor.

Public holidays and rest

Public holidays are paid. An employee who agrees to work on one is paid **twice the normal rate**, or given paid time off if agreed in writing. Check each year's declared holidays. [L 17.12]

After more than five continuous hours, an employee gets a paid meal break of at least one hour. Daily rest is at least 12 consecutive hours and weekly rest at least 36 consecutive hours, normally including Sunday. [L 17.7, 17.9–17.10]

Regular overtime counts for NASSCORP; only intermittent overtime and casual non-recurring payments are excluded, so do not label all overtime “intermittent”. [N 89.73(o)]

04 Leave balances and leave pay

Annual leave

Continuous service	Minimum annual leave
First 12 months	The working days in one week
First 24 months	The working days in two weeks
36 months	The working days in three weeks
60 months and after	The working days in four weeks

Convert weeks into days using the employee's working week; rest days and public holidays do not count. No more than three years' entitlement may be accumulated. Leave is paid at normal pay (averaged for variable hours); leave of seven days or more is paid before it starts. Untaken annual leave is paid on termination, pro rata for part years. [L 18.1–18.5]

Other leave

Leave	Entitlement
Sick leave	10 paid days a year; accumulates. Unused balance is not paid out on termination unless a collective agreement says so. Up to three single days in 12 months can be taken without proof.
Family responsibility	5 paid days a year for an immediate family member's illness, injury or emergency.
Bereavement	Up to 5 paid days a year on the death of an immediate family member.
Maternity	At least 14 weeks at normal pay, at least 6 of them after the birth; up to one further month unpaid if medically certified.
Nursing	Two paid 30-minute breaks a day, or one hour less work a day, until the child is six months old.
Paternity	5 days unpaid at the time of the birth.

Each has its own notice and evidence rules. Paid leave is not automatically free of tax or NASSCORP; assess each payment under each law, and do not stop NASSCORP contributions just because an employee is absent. [L ch. 19–20; R 25–26]

05 Map earnings to the right bases

One gross figure is not enough. Cash pay, PAYE taxable pay, NASSCORP insurable earnings, net pay and employer cost can all differ. Keep a matrix of every pay item and the legal basis for any exclusion.

[C 201–202, 219; N 89.73(o); R 2]

Item	PAYE	NASSCORP
Salary, wages, incentives	Taxable	Included
Regular overtime	Taxable	Included (intermittent overtime excluded)
Cost-of-living and other cash allowances	Taxable unless a specific rule applies	Cost-of-living expressly included; others by substance
Food or housing in kind	Above the L\$100,000 annual non-cash exclusion	Value included
Employer-paid medical	Included, then a medical tax credit	Classify by substance
Ex gratia, casual non-recurring	Not automatically exempt	Excluded
Travel for the job's special expenses	Check for a personal benefit	Excluded
Severance	Review each component	Generally excluded (2026 FAQ)

Gross-to-net sequence

- 1 Work out cash earnings due under the pay terms, time records and leave.
- 2 Add taxable non-cash values, apply supported exclusions, and calculate PAYE and any approved credit.
- 3 Separately calculate NASSCORP insurable earnings and the employee and employer contributions.
- 4 Subtract PAYE, employee NASSCORP and other lawful deductions from cash earnings; add any separate reimbursements.
- 5 Record employer NASSCORP as an employer cost, never as an employee deduction.

The Revenue Code has no general deduction for the employee's NASSCORP contribution, so the 4% does not reduce taxable pay unless the LRA confirms otherwise. The examples in this guide assume no such deduction.

06 Calculate resident PAYE

Annual taxable income (L\$)	Annual tax
0 – 70,000	Nil
Over 70,000 – 200,000	$5\% \times (A - 70,000)$
Over 200,000 – 800,000	$6,500 + 15\% \times (A - 200,000)$
Over 800,000	$96,500 + 25\% \times (A - 800,000)$

The bands are unchanged in the 2011 and 2020 Code and the LRA's tax education material. Section 205(a) says the L\$70,000 standard deduction is already the zero band, so never deduct it again. [C 200(a), 205(a); E]

For a regular monthly salary: monthly PAYE = $T(12 \times M) \div 12$, where M is monthly taxable pay in LRD and T is the annual table. The monthly band edges are L\$5,833.33, L\$16,666.67 and L\$66,666.67. For bonuses, weekly pay or part-year employees, use the LRA's approved method and track year-to-date pay and tax. [C 905(e)]

NON-RESIDENTS

Payments to non-residents for services are withheld at **20%** under section 806(e), as amended by the Tax Amendment Act of 2024 (previously 15%). Treaty relief, special-project rules and the section 806(i) election can change the result. [A24 806(e); C 804–806]

07 Non-cash benefits and medical costs

Employer-provided non-cash benefits are valued at full fair market value. Their combined value is excluded up to **L\$100,000 per employee per tax year**; the excess is taxable. It is one annual limit, not per benefit or per month, and cash allowances are not non-cash benefits. [C 202(c)]

EXAMPLE

Company housing worth L\$90,000 plus a vehicle worth L\$60,000 for the year totals L\$150,000: L\$100,000 is excluded and L\$50,000 is taxable.

Keep a benefit ledger per employee (description, dates, valuation, monthly value, year-to-date total, exclusion used and taxable balance) and confirm with the LRA how to spread the taxable part through the year. [C 55, 202(c), 905(e)]

Medical costs paid by the employer are **included in income**; a medical tax credit of 50% of approved expenses is then applied against tax, subject to the section 219(c) limit, with any excess carried forward. A L\$12,000 premium adds L\$12,000 to income and, if fully qualifying, gives a L\$6,000 credit against the tax. The employee claims through payroll with substantiation in the LRA-approved format. [C 202(a), 219]

08 NASSCORP coverage and calculation

Who is covered

The Act covers every employer with one or more employees, including government, public authorities, named officials, the police and paramilitary organisations. A private pension fund does not remove the obligation. Section 89.15 excludes the Armed Forces of Liberia and foreign forces, foreign civil or diplomatic service and UN staff engaged abroad, specified outworkers, family members living in the employer's home, domestic servants, and people employed on vessels. Foreign nationality alone is not an exemption. [N 89.8–89.9, 89.15; NF Q19, Q43–44]

Pension entry age

Section 89.8(e) sets a **maximum age for joining** the pension scheme: 51 for people born before 1980 and 48 for those born in 1980 or later. An employee already contributing keeps contributing whatever their age; only a first-time entrant above the limit may be EIS only. Because Schedule II and NASSCORP's 2024 guide state

the limits differently, obtain NASSCORP's written classification for any such case. Pension contributions stop at 65; employment injury cover does not automatically stop. [N 89.8(e), 89.16(f); R Sch. II; NE 3.2]

Calculation

For monthly insurable earnings G: employee pension 4% of G; employer pension 4%; employer employment injury 2%; total paid to NASSCORP 10%. For an EIS-only employee, the employer pays 2% and nothing is deducted from the employee. [N 89.16(a); R Sch. I]

Example	LRD payroll	USD payroll
Insurable earnings	L\$50,000.00	US\$1,000.00
Employee pension (4%)	2,000.00	40.00
Employer pension (4%) + EIS (2%)	3,000.00	60.00
Total to NASSCORP (10%)	5,000.00	100.00

NEVER CHARGE THE EMPLOYER'S SHARE TO EMPLOYEES

The Act forbids recovering the employer's 6% or any other charge from employees' pay, even by agreement. Employee deductions are held in trust until paid. [N 89.16(m)]

09 Worked examples

Salary to net pay and employer cost

A resident employee on L\$50,000 a month, fully taxable and insurable, with standard NASSCORP cover and no other items:

Line	Calculation	L\$
Annual taxable income	$50,000 \times 12$	600,000.00
Annual tax	$6,500 + 15\% \times 400,000$	66,500.00
Monthly PAYE	$66,500 \div 12$	5,541.67
Employee pension	4%	2,000.00
Net pay	$50,000 - 5,541.67 - 2,000$	42,458.33
Employer NASSCORP	6%	3,000.00
Total employer cost	$50,000 + 3,000$	53,000.00

Funding check: L\$42,458.33 to the employee + L\$5,541.67 to the LRA + L\$5,000 to NASSCORP = L\$53,000. [C 200(a); N 89.16]

Cash salary plus housing

The same salary plus company housing worth L\$10,000 a month (L\$120,000 a year). After the L\$100,000 non-cash exclusion, annual taxable income is L\$620,000 and annual tax is $6,500 + 15\% \times 420,000 = \text{L\$}69,500$, or L\$5,791.67 a month. NASSCORP is calculated on L\$60,000 a month: employee L\$2,400, employer L\$3,600, total L\$6,000. Cash net pay is $50,000 - 5,791.67 - 2,400 = \text{L\$}41,808.33$. The PAYE exclusion does not remove housing from NASSCORP earnings. [C 202(c); N 89.73(o)]

USD salary

US\$1,000 a month at an illustrative rate of L\$150: annual income L\$1,800,000, annual tax L\$346,500, monthly PAYE L\$28,875 = US\$192.50. Employee pension US\$40, net pay US\$767.50; employer NASSCORP US\$60. Funding: $767.50 + 192.50 + 100 = \text{US\$}1,060$. Use the applicable official rate and keep its date and source. [C 6, 200(a)]

What a payslip shows

Employer and employee names, employee ID, pay period, currency, TIN, Social Security Number and payment date; each earning line; PAYE, employee pension and every other deduction with its reason; and net pay. Show non-cash benefits and employer NASSCORP separately so they are not mistaken for cash or deductions. [L 16.4(d)]

10 The monthly payroll workflow

- 1 **Collect and approve inputs.** Use a cut-off for time, overtime, leave, new starters, leavers, pay changes, benefits and loans. Check bank-detail changes independently.
- 2 **Calculate and review.** Check minimum wage and premiums, the separate PAYE and NASSCORP bases, net pay and employer contributions. Investigate unusual or negative net pay, duplicate identities, deductions above the limits, employees reaching 65, residency changes and unexplained movements; reconcile headcount to HR.
- 3 **Approve funding and pay.** Prepare a funding summary for net pay, PAYE and NASSCORP. Approve the payment list separately, issue payslips and pay at the lawful interval by the agreed method. Follow up failed payments. [L 16.4]
- 4 **Make the statutory payments.** NASSCORP by the end of the contribution month with its submission form; PAYE by the 10th of the following month; NASSCORP detailed e-Payroll by the end of the following month. [N 89.16(h); R 17-18; C 905(j)]
- 5 **Reconcile and close.** Match deductions to returns, returns to payments and receipts, and receipts to the agencies' accounts. Keep a signed close file and a list of open items with owners and dates.

ACCOUNTING ENTRIES

For the L\$50,000 example: salary expense 50,000 and employer social security expense 3,000; liabilities for net wages 42,458.33, PAYE 5,541.67 and NASSCORP 5,000. Clear each liability when paid.

Roles: HR owns employment facts; payroll prepares; a reviewer checks classifications and totals; an approver releases payments; finance reconciles the agencies' accounts.

11 File and pay the LRA and NASSCORP

PAYE: by the 10th of the following month

Tax withheld must be remitted within 10 days after the end of the month, with the statement of payees (section 905(j); section 806(h) for non-residents). October withholding is due by 10 November. Electronic payments and returns are due by 11:59 p.m. on the due date and others by 5:00 p.m. An extension to file does not extend the time to pay. [C 806(h), 905(j), 50(c); D24 50]

- Prepare the Monthly Withholding Return and salary schedule with the right TIN, period and currency; file through LITAS or the designated office. [F; S]
- Pay in full with the approved payment reference, and save the accepted return, schedule, acknowledgement and official receipt.
- File a nil return where required in months with no tax. [B]

NASSCORP: payment at month-end, e-Payroll by the following month-end

Contributions ordinarily fall due on the last day of the contribution month and are paid with the Payroll Submission Form into NASSCORP's account at an approved bank or at a NASSCORP office. The detailed e-Payroll must be recorded by the end of the following month, matching NASSCORP's registration records exactly and in the currency of contribution. [N 89.16(h); R 17–18]

The official workbook uses the 7-digit employer ID and 9-digit Social Security Numbers, with codes CurrencyTypeID 1 = LRD, 2 = USD; PayPeriod 1 = weekly, 2 = bi-weekly, 3 = monthly; PayrollType 1 = NPS and EIS, 2 = EIS only. Submissions go to crecords@nasscorp.org.lr. [NP]

12 Compliance calendar

Obligation	Deadline
Pay wages	At intervals of not more than one month [L 16.4]
NASSCORP payment	Ordinarily the last day of the contribution month, with the submission form [N 89.16(h); R 17]
PAYE remittance and return	10th of the following month [C 905(j), 806(h)]
NASSCORP detailed e-Payroll	End of the following month [R 18]
NASSCORP employer registration	15 days after becoming a legal entity [R 4]
Initial employment roll	15 calendar days after the registration notification [R 9]
New or missing-card employee	15 calendar days after starting [R 9–10]
Leavers, suspension, liquidation, business changes	Written notice within 30 calendar days [R 6–8]
Documents returned by NASSCORP	Corrected within 10 business days [R 64]
Serious accident	Report within 48 hours; a workplace death immediately [R 44, 47]
Other accident	Report within 14 business days [R 44]

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NASSCORP payment by 31 October; PAYE by 10 November; NASSCORP e-Payroll by 30 November.

Annual tasks: reconcile the year, review NASSCORP's outstanding-contribution assessment and employee statements, renew clearance certificates, and review rates and classifications. Individual income tax returns, where required, are due by 31 March; most employees whose income is 90% or more employment income subject to withholding need not file. [C 900, 902; R 18B, 65]

13 Final pay and departures

Record the end date, the lawful reason and procedure, notice, accrued entitlements and any redundancy obligations. A final-pay calculation does not make an unlawful dismissal lawful. [L ch. 14]

Notice

Continuous service	Minimum notice
Less than three months	One week
More than three but less than six months	Two weeks
More than six months but less than one year	Three weeks
More than one year	Four weeks

Notice must be in writing, starts on the first day of the next pay period, and may be replaced by pay in lieu. [L 14.6]

Redundancy

An employee dismissed for economic reasons is entitled to **four weeks' severance pay for each completed year of service**, in addition to notice and other entitlements, and the employer must meet the notice, disclosure and consultation requirements. This is not a general severance formula for every departure. [L 14.5]

Final-pay checklist

- ☐ Salary and approved overtime to the end date.
- ☐ Untaken annual leave, pro rata for part years (unused sick leave is not paid out). [L 18.4, 19.2]
- ☐ Notice pay, redundancy severance where it applies, and contractual bonuses and benefits.
- ☐ Loans and other recoveries only within the legal limits.
- ☐ PAYE and NASSCORP assessed on each component separately; NASSCORP's 2026 FAQ generally excludes severance. [NF Q42]

Issue the final payslip, notify NASSCORP within 30 calendar days, and keep the Social Security Number and history intact. Employer contributions are not refundable; an eligible non-Liberian leaving permanently can apply, before leaving, for a refund of the employee share. [N 89.17; R 6, 27]

14 Special workers and irregular payments

Bonuses and arrears are taxable and do not take a contractor rate. Keep year-to-date pay and tax and use the LRA-approved method for spreading irregular payments; do not give a fresh tax-free band on each extra run. [C 201, 905(e)]

New starters, leavers and second jobs: record start and end dates and each final-pay component separately, and confirm part-year withholding with the LRA. Employees with more than one income may need to file a return. [C 200–201, 900, 905(k)]

Non-residents: 20% on payments for services since the Tax Amendment Act of 2024; L\$100,000 bears L\$20,000. Treaties, special-project rules and the section 806(i) election can change this. [A24 806(e)]

Contractors: resident services outside an employment contract carry 10% withholding where a payment is L\$100,000 or more, or total payments reach L\$1,000,000 in the year. Keep them in a separate supplier

workflow. Section 905(l) was repealed in December 2024. [C 905(f); D24 905]

Workers supplied by contractors: the principal employer must pay the NASSCORP contributions due for them and may recover them from the contractor. Obtain monthly worker lists, contribution schedules and proof of payment. [N 89.16(i)]

Net-pay agreements: where the employer pays the employee's tax, work out the gross-up with the LRA or an adviser; tax paid for the employee is itself a benefit. [C 201]

15 Accidents, benefits and clearance

Report accidents

The employer must arrange first aid, medical care and transport until the worker is seen by the Insurance Medical Practitioner. Employees report accidents within 48 hours; the employer reports serious injuries within 48 hours, other accidents within 14 business days, and workplace deaths immediately. Keep an accident book for five years after its last entry. [R 41–51]

Paying contributions does not remove safety duties: NASSCORP can recover benefit costs where an injury results from the employer's breach of safety law. [N 89.50]

Benefits employees can claim

A retirement pension normally requires age 60, retirement and 100 monthly contributions for people born before 1980 or 144 for those born later; a retirement grant is available after at least 12 contributions. The minimum pension is 25% of average monthly earnings, rising by one point for each 10 extra contributions to 40%, with a US\$5,000 monthly cap on pensions (not on contributions). The EIS provides disablement, medical, death and funeral benefits. [N 89.19–89.34]

Claim time limits include two months for a first temporary-disablement claim, three months for invalidity and survivors' claims, and twelve months for a funeral grant. Help employees claim promptly. [R 30, Sch. IV]

Clearance certificates

NASSCORP clearance is needed for government tenders and contracts, foreign-worker permits, port clearance, construction permits and land-title registration. It is valid for six months. LRA tax clearance is a separate process. [R 65]

16 Records, corrections and penalties

Record	Keep for
Tax books and supporting records	7 years after the tax period, in Liberia, in English [C 55]
NASSCORP earnings, contributions, submissions, receipts	At least 7 years [R 19]
Work, pay and annual-leave records	Throughout employment and 5 years after it ends [L 17.11, 18.5]
Completed accident book	5 years from the last entry [R 42]

Corrections: keep the original payroll, record the corrected calculation and approval, and use each agency's amendment and payment process. Do not short-pay the next month to recover an overpayment, or offset one employee's error against another's. [C 72, 905(k); R 18B, 24]

Penalties

Failure	Consequence
PAYE filed late	5%, then 5% a month or part, up to 50% [C 51]
PAYE paid late	5%, then 5% a month, up to 25%; underpayment 0.5% a month up to 50%; plus compound interest [C 14, 52]
Inadequate tax records	150% of the resulting underpayment [D24 55(e)]
Knowing failure to withhold	Fine up to 50% of the tax (100% for repeat offences) and up to one year's imprisonment [A25 91]
NASSCORP paid late	4% of the unpaid amount per month or part [N 89.18]
NASSCORP offences	US\$500–2,000 or up to one year; obstructing an inspector US\$250–1,000 [N 89.45, 89.47]

Company officers can be personally liable for unpaid tax (section 66) and prosecuted for NASSCORP offences committed with their consent or connivance (section 89.49).

17 Monthly checklist and decision register

Before approval

- ☐ Employee list matches HR; pay rates, hours, overtime, holidays and leave are correct.
- ☐ TINs and Social Security Numbers are complete; residency, NASSCORP status and benefit values are supported.
- ☐ PAYE uses the correct table or the 20% non-resident rate, with no second standard deduction.
- ☐ NASSCORP uses insurable earnings and the right category; employer contributions are not charged to employees.

- ☐ Net pay, employer cost and funding reconcile; every payslip shows earnings, deductions and net pay.

Statutory close

- ☐ NASSCORP paid with its submission form by the end of the contribution month.
- ☐ PAYE return and payment completed by the 10th of the following month.
- ☐ NASSCORP e-Payroll submitted by the end of the following month.
- ☐ Receipts and confirmations saved; failed payments and unallocated amounts have owners.

Questions to settle in writing

- **Pension entry age:** NASSCORP's written classification for any new entrant near the age limits.
- **Missed NASSCORP deductions:** the Act forbids recovering them from later pay; Regulation 16(2) allows limited recovery. Pay what is due and get NASSCORP's position before recovering anything.
- **Residency:** the LRA's view on section 800(c)(1) for workers entering Liberia for employment.
- **Irregular pay and relief:** the LRA-approved method for bonuses, part-year work, non-cash allocation and medical credits.
- **Employment terms:** the current minimum wage order, normal-rate divisor, sector agreements and notice boundaries.

For each decision, record the facts, the legal provision, the agency's response, the effective month and the payroll setting used.

18 How Paymaster Liberia helps

Paymaster Liberia applies the PAYE and NASSCORP rules in this guide in your monthly payroll. Your company remains responsible for employment terms, filing and payment.

Requirement	In Paymaster Liberia
Separate PAYE and NASSCORP bases	Each pay item has a type and its own PAYE and NASSCORP setting, saved with every payroll.
Resident and non-resident tax	Annualised LRD bands with no second standard deduction; 20% for non-residents; USD payrolls at the month's saved rate.
Non-cash benefits	Tracked against the L\$100,000 calendar-year limit, with opening balances for mid-year starters.
NASSCORP	4% + 4% + 2%, EIS-only status set by your team, and the official two-sheet submission file.
Controls	Second-person approval of payroll and of bank payment batches, an audit log, and records frozen when a payroll is finalised.
Filing	LRA and NASSCORP reports, and a record of each filing and payment with its receipt.

See the User Manual and the companion Employer's Guides to PAYE and NASSCORP at paymasterliberia.com.

19 Sources

[C] Liberia Revenue Code	Consolidated Revenue Code as amended, 2020, read with the amendments below; [H] the 2011 edition for comparison of the resident bands.
[A24], [D24], [A25]	Tax Amendment Act of 2024 (Chapters 8 and 10) and Tax Amendment Act of December 2024, both approved 17 December 2024; Tax Amendment Act of December 2025, approved 24 March 2026. revenue.lra.gov.lr/tax-laws-and-amendments/
[N] NASSCORP Act	Chapter 89 of the Executive Law, approved 27 December 2016, published 13 February 2017.
[R] General Regulations 2023	National Social Security and Welfare Corporation (General) Regulations 2023, numbered as in the body (62 rounding and cap, 63 employer liability, 64 incomplete documents, 65 clearance, 66 dependants).
[L] Decent Work Act, 2015	Approved 26 June 2015. csa.gov.lr/wp-content/uploads/2024/11/Decent-Work-Act-2015.pdf
[M] Ministry of Labour	mol.gov.lr — current minimum wage orders and employment administration.
[E] [F] [S] [B] LRA	Tax education; forms and schedules (LITAS at elitas.lra.gov.lr); salary schedule; business tax kinds and nil returns. revenue.lra.gov.lr
[NP] [NF] [NE] [ND] NASSCORP	Payroll submission instructions (2025); Schemes FAQ 2026; Employer's Guide (revised March 2024); downloadable forms. nasscorp.org.lr

Checked on 15 October 2026. This guide will be reviewed when laws, wage orders, rates, forms or payment procedures change. Statutory requirements and individual agency determinations take precedence over this summary.