



Paymaster Liberia

EMPLOYER EDUCATION SERIES

# Employer's guide to NASSCORP

Social security registration, contributions, payment and records  
for employers in Liberia.

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# At a glance

Each payroll month, an employer deducts the employee's pension contribution, adds its own contributions, pays NASSCORP, submits accurate payroll information and keeps the evidence.

| Scheme                         | Employer | Employee | Total |
|--------------------------------|----------|----------|-------|
| National Pension Scheme (NPS)  | 4%       | 4%       | 8%    |
| Employment Injury Scheme (EIS) | 2%       | 0%       | 2%    |
| Both schemes                   | 6%       | 4%       | 10%   |

Percentages of gross insurable remuneration. [A 89.16(a); R Schedule I]

## Key deadlines

**15 days**

to register the business after it becomes a legal entity [R 4]

**Month-end**

contributions ordinarily due, with the Payroll Submission Form [A 89.16(h); R 17]

**Next month-end**

latest date for the detailed e-Payroll [R 18A]

## How to read the references

**A** is the NASSCORP Act (approved 27 December 2016, published 13 February 2017); **R** is the General Regulations 2023, numbered as in the body of the Regulations. **P**, **F**, **E** and **D** are NASSCORP's online payroll instructions, 2026 FAQ, 2024 employer guide and forms, listed in section 13.

**ABOUT THIS GUIDE**

This is independent employer education from Paymaster Liberia, not an official NASSCORP publication, legal advice or a guarantee of compliance. It summarises the Act and Regulations and NASSCORP's published guidance as checked on 15 October 2026. Where the sources differ (section 11), obtain NASSCORP's written determination. PAYE and wider employment-law obligations are outside its scope.

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# 01 Decide which workers are covered

## Coverage starts with one employee

The Act applies to every employer with one or more employees, under both the National Pension Scheme (NPS) and the Employment Injury Scheme (EIS). It expressly covers the Government of Liberia as an employer, government and quasi-government employees, named public officials, the police and other paramilitary organisations. Having a private pension, gratuity or provident fund does not remove NASSCORP obligations. [A 89.8–89.9]

An employee is anyone working for remuneration under a contract of service or apprenticeship, whether oral or written, express or implied. This includes workers supplied through a contractor (an “immediate employer”) and workers lent or hired out to your business. Labels such as “consultant”, “temporary” or “contract worker” do not decide the question; look at the actual arrangement. [A 89.73(d), (g), (n)]

## Statutory exclusions need evidence

Section 89.15 lists the people the Act does not apply to. Record the exact basis before excluding anyone:

- Members of the Armed Forces of Liberia, and members of another country's naval, military or air forces.
- People in another government's civil or diplomatic service, or in a United Nations organisation, who were engaged outside Liberia.
- Casual outworkers who make up, clean, repair or finish articles at home or on premises outside the employer's control.
- Members of the employer's family living in the employer's house or its grounds, and domestic servants.
- People employed on board vessels, ships, boats, yachts or canoes, including the listed maritime occupations.

### FOREIGN WORKERS

Nationality alone is not an exemption. NASSCORP's 2026 FAQ confirms that foreign workers employed in Liberia are generally required to register and contribute unless exempted by law or an international agreement, and that contributions made abroad cannot be transferred unless a reciprocal agreement provides for it. [A 89.8, 89.15; F Q19, Q43–44]

## Pension entry age: for new entrants only

Section 89.8(e) sets a **maximum age for joining** the National Pension Scheme: 51 for people born before 1980 and 48 for people born in 1980 or later. It is an entry limit, not an exemption by age. An employee who is already an insured contributor keeps contributing whatever their age. Only a person entering the scheme for the first time above the maximum may be classified as EIS only. [A 89.8(e); R 13, Schedule II]

The Regulations and NASSCORP's 2024 employer guide state these limits differently (see section 11), so confirm any new entrant near these ages with NASSCORP in writing. [R Schedule II; E 3.2]

Separately, pension contributions are payable only for employees who have not reached 65 by the end of the contribution month. That cut-off does not by itself end Employment Injury cover; confirm the classification of anyone who keeps working. The official payroll format has an EIS-only payroll type for these cases. [A 89.16(f); P]

## 02 Register the business and employees

### Register the employer

An employer with one or more employees must register with NASSCORP within 15 days of becoming a legal entity. Complete the employer application (Form 1) with its attachments, obtain the registration certificate and employer code, and quote the code on all NASSCORP documents. Waiting for a certificate does not postpone liability; late registration can lead to assessment of past contributions and penalties. [A 89.41; R 4]

Keep a registration file: Form 1, organisation and legal documents, the submission acknowledgement, the certificate and correspondence. The official downloadable forms include Form 1, Form 2 and the Form 3A/3B roll of employment; confirm current attachment requirements with NASSCORP. [D]

### Enrol employees

- 1 Ask whether the worker already has a Social Security Number and who their last employer was. Keep the existing number when someone changes jobs. [A 89.32; R 10(4)]
- 2 Within 15 calendar days of receiving your registration notification, submit the initial Roll of Employment in duplicate, with an application and a recent passport photograph for each worker not yet registered. [R 9(1)–(2)]
- 3 For each later hire who has never been registered, submit the application and photograph within 15 calendar days of the start of employment. [R 9(3)]
- 4 If an employee says they are registered but has no card, submit the card application and photograph within 15 calendar days. Let NASSCORP find the existing record rather than creating a duplicate. [R 10(5)–(6)]
- 5 Check the number and registered name, give the number and card to the employee, and use the number on all payroll and insurance documents. [R 9–10]

#### 15 CALENDAR DAYS, NOT WORKING DAYS

NASSCORP's 2026 FAQ refers to 15 *working* days for registering new employees, but Regulation 9 says 15 *calendar* days. Working to the shorter, calendar-day deadline keeps you compliant under either reading. [R 9; F Q17]

### Keep a reliable employee record

As good practice, record each employee's registered name, Social Security Number, date of birth (with evidence), hire date, occupation, contact details, scheme classification (NPS and EIS, or EIS only), pay components and dependants. Keep evidence for exclusions and age decisions.

## 03 Identify the earnings to contribute on

### Use gross remuneration, not take-home pay

Contributions are 10% of total gross remuneration for an employee covered by both schemes. Start from all remuneration and apply only the statutory exclusions, never after PAYE or other deductions.

[A 89.16(a), 89.73(o); R 15]

| Pay component                                                                          | Treatment                                                                                                               |
|----------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------|
| Basic wages and salary                                                                 | Include.                                                                                                                |
| Piece rates, incentive payments, cost-of-living allowances                             | Include.                                                                                                                |
| Overtime and bonuses for work done                                                     | Include, apart from the specific exclusion below.                                                                       |
| Food or quarters supplied under the terms of employment                                | Include the value; keep support for the valuation.                                                                      |
| Intermittent overtime, casual non-recurring payments                                   | Excluded by section 89.73(o); record why the payment qualifies.                                                         |
| Ex gratia payments                                                                     | Excluded by section 89.73(o) and Regulation 2; record their substance.                                                  |
| Travelling allowances or concessions, and amounts covering special expenses of the job | Excluded by section 89.73(o) and Regulation 2 where they genuinely meet the description; keep the purpose and evidence. |

Do not exclude a payment just because it is called an allowance, a bonus or a reimbursement. Regulation 2 defines earnings broadly as payments “in whatever form”. Map each pay component to the statutory definition and refer unusual payments to NASSCORP before excluding them. [A 89.73(o); R 2]

#### TRANSPORT ALLOWANCES

Paymaster Liberia treats a regular monthly transport allowance for getting to work as remuneration, and reads the exclusion as covering travel the job itself requires. If you treat it differently, record why and confirm with NASSCORP.

NASSCORP's 2026 FAQ says severance pay is generally not subject to contributions because it is paid after employment ends. Keep final salary and earned bonuses separate from genuine severance. [F Q42]

### Payroll boundaries

- The US\$5,000 monthly cap applies to **retirement pensions paid**, not to earnings. There is no general ceiling on the earnings that contributions are calculated on. [A 89.16(a), 89.21(b); R 62]
- Keep NASSCORP classification separate from PAYE; an item outside one is not automatically outside the other.
- For part-months and weekly or bi-weekly payrolls, contribute on earnings actually paid and reconcile to the month. [A 89.16(g)–(h); P]
- Keep each currency's trail separate. NASSCORP keeps separate contribution accounts for LRD and USD, and submissions must be in the currency in which contributions are made. [R 18A(2), 26(2)]

## 04 Calculate deductions and employer cost

### Standard calculation (NPS and EIS)

For monthly insurable remuneration **G**:

- Employee pension deduction =  $G \times 4\%$
- Employer pension contribution =  $G \times 4\%$
- Employer employment-injury contribution =  $G \times 2\%$
- Total employer contribution =  $G \times 6\%$ ; total remitted to NASSCORP =  $G \times 10\%$  [A 89.16(a); R Schedule I]

| Worked example                      | LRD payroll  | USD payroll  |
|-------------------------------------|--------------|--------------|
| Insurable remuneration              | L\$50,000.00 | US\$1,000.00 |
| Employee deduction (4%)             | 2,000.00     | 40.00        |
| Employer pension (4%)               | 2,000.00     | 40.00        |
| Employer injury (2%)                | 1,000.00     | 20.00        |
| Total remitted (10%)                | 5,000.00     | 100.00       |
| Pay after employee NASSCORP only    | 48,000.00    | 960.00       |
| Remuneration plus employer NASSCORP | 53,000.00    | 1,060.00     |

The example assumes all remuneration is cash and insurable and ignores PAYE and other deductions. A non-cash benefit such as housing increases the contribution base without increasing the cash paid.

### Example with an exclusion

An employee earns L\$40,000 salary, a L\$5,000 cost-of-living allowance and L\$3,000 regular overtime, and is reimbursed L\$2,000 of documented travel expenses that qualify for exclusion. Insurable remuneration is L\$48,000. Deduct L\$1,920 from the employee; the employer adds L\$1,920 pension and L\$960 EIS; remit L\$4,800. Keep the travel documentation. [A 89.73(o)]

### EIS-only employees

For an employee confirmed as EIS only, the employer pays 2% of insurable remuneration and there is no pension deduction from the employee: US\$20 on US\$1,000. Keep NASSCORP's classification evidence, use payroll type 2 in the submission, and never apply 10% to an EIS-only record. [A 89.16(b)–(e); R Schedule I; P]

#### NEVER CHARGE THE EMPLOYER'S SHARE TO EMPLOYEES

The Act forbids recovering the employer's 6%, or any other charge under the Act, from an employee's pay, even by agreement. Employee deductions are held in trust until paid to NASSCORP. Show employee and employer amounts separately in your records. [A 89.16(m)(i), (iii)]

## 05 Pay and submit the monthly payroll

### Payment and payroll reporting have different deadlines

#### Month-end

Contributions ordinarily fall due on the last day of the month they relate to, with the Payroll Submission Form.

#### End of next month

Latest date to record the detailed e-Payroll for the month.

#### 4% a month

Added to unpaid contributions for each month or part of a month late.

**Payment.** Contributions for each month ordinarily fall due on the last day of that month. Regulation 17 requires the employer and employee contributions to be paid by the due date, accompanied by the completed Payroll Submission Form. NASSCORP's 2024 employer guide likewise says contributions are paid together at the end of each month. Do not treat the later reporting deadline as extra time to pay.

[A 89.16(h); R 17; E 4.5]

**Detailed e-Payroll.** Regulation 18A requires each employee's earnings and contributions to be recorded on the approved e-Payroll Form no later than the end of the following month. Employer and employee details must match NASSCORP's registration records exactly, in the currency of contribution. Good practice is to send the complete payroll with the payment and keep proof of submission. [R 18A]

Example: October 2026 contributions ordinarily fall due on 31 October 2026; the detailed October e-Payroll must be recorded by 30 November 2026. Arrange funds early, and do not assume a weekend extends the due date.

### Payment sequence

- 1 Finalise the payroll and reconcile employee-level totals to the contribution liability, separately by currency and for EIS-only staff.
- 2 Complete the payroll submission showing the employer, month, currency and amount, and include it with the payment. [R 17(2)–(3)]
- 3 Pay into NASSCORP's account at an approved bank, at a NASSCORP office, or by another method the Director General approves. Confirm current account details with NASSCORP before transferring. [R 17(1)]
- 4 Pay the combined employee and employer amount, using the Corporation's full legal name on any cheque or transfer, and present the deposit evidence to obtain a NASSCORP receipt. [E 4.6]
- 5 Obtain the official receipt, keep the bank evidence and the submission acknowledgement, and match the amount and period to the payroll. [R 17(2)]

### The official electronic format

NASSCORP's published instructions require the new 7-digit employer ID, each employee's new 9-digit Social Security Number, exact registered names, gross pay and payroll date. Codes: **CurrencyTypeID** 1 = LRD, 2 = USD; **PayPeriod** 1 = weekly, 2 = bi-weekly, 3 = monthly; **PayrollType** 1 = NPS and EIS, 2 = EIS only. Submissions go by email to [crecords@nasscorp.org.lr](mailto:crecords@nasscorp.org.lr). Use the latest official workbook, confirm receipt and correct any rejected records. [P]

## 06 Handle changes and special situations

### Employees with more than one employer

Each employer contributes on the remuneration it pays, using the employee's existing Social Security Number. Another employer's payment does not discharge yours. Concurrent jobs count as one contribution month for the employee. [A 89.8(d); R 9(6)]

### Workers supplied by contractors

The principal employer must pay the contributions due for an immediate employer's workers and may recover them from the contractor by deduction from contract payments or as a debt. A contractor's promise to pay is not evidence of compliance. As a control, obtain each month's worker list, Social Security Numbers, earnings, contribution schedule and proof of payment, and reconcile them to the workers deployed to you. [A 89.16(i), 89.73(d), (g), (n)]

### Benefit periods

Contributions are not payable for any month during the *whole* of which an employee receives temporary disablement benefit, permanent disablement benefit for a loss of earning capacity of 80% or more, or an invalidity pension. Keep the award evidence. This is not a general exemption for sick leave, unpaid leave or other absence. [R 25–26]

### Notify NASSCORP in writing

| Event                                               | Action and deadline                                            |
|-----------------------------------------------------|----------------------------------------------------------------|
| <b>An employee leaves</b>                           | Notify the Director General within 30 calendar days.           |
| <b>The business suspends operations</b>             | Notify within 30 calendar days of the suspension.              |
| <b>The business is liquidated</b>                   | Give written notice of the resolution within 30 calendar days. |
| <b>Change of business name, address or location</b> | Supply the relevant legal instrument within 30 calendar days.  |

If a suspension or cessation is not notified, the employer can remain liable for contributions for the period, subject to the Director General's discretion to waive them. Keep an acknowledged copy of every notice. [R 6–8; D]

For employee name changes, provide the legal evidence and update the roll and identity card through NASSCORP. Forward dependant-change forms and give employees NASSCORP's acknowledgement. Documents returned as incomplete must be corrected within 10 business days of receipt. [R 10–12, 64, 66]

## 07 Keep records and correct errors

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### Keep records for at least seven years

Regulation 19 requires accurate records of employee identities and Social Security Numbers, earnings and contributions, together with official receipts and payroll submissions, for not less than seven years, available to NASSCORP on request. [R 19]

Keep a monthly file with the employee register, earnings breakdown and exclusion evidence, the contribution calculation, the submission, bank proof, the official receipt and any correction correspondence. Name an owner and a reviewer, and reconcile each month:

- employee deductions plus employer contributions to the payroll schedule;
- the payroll schedule to the payment and official receipt, by month and currency;
- payments and submissions to the employer account and employee contribution records.

NASSCORP inspectors may enter business premises at reasonable times, examine employment, attendance, remuneration and contribution records, take copies, and require older records to be produced at their office. Failing to produce records or obstructing an inspector is an offence. [A 89.42–89.45]

### Underpayments and late payments

Tell NASSCORP, identify the employees and months affected, submit corrected schedules and obtain the balance including additions for late payment. NASSCORP can recover arrears and, where employer records are missing, assess contributions from employee information. [R 17(4), 18B, 20]

The Act adds 4% of the unpaid amount for each month or part of a month after the due date. On US\$1,000 unpaid, one month or part adds US\$40 and two add US\$80. Obtain NASSCORP's assessed balance rather than assuming a compounding method or a cap. [A 89.18; R 17(4)]

### Overpayments and missed deductions

For a payment made in error, apply in writing for a refund under Regulation 24; the annual assessment may also produce a credit note. Do not reduce a later payment without a confirmed credit. [R 18B, 24]

Do not automatically recover a missed employee deduction from later pay: the Act and Regulation 16 differ on this (see section 11). The employer remains liable for the contribution. Contributions paid late, especially more than a year late, can affect how they count towards benefits. [A 89.16–89.18; R 16, 21–22]

## 08 Report accidents and support claims

Covered employment injuries include qualifying accidents at work and on the way to and from work, and occupational diseases. The employer must arrange the first aid, medical care and transport an accident requires until the worker is seen by the Insurance Medical Practitioner; reimbursement follows NASSCORP's approved scale. [A 89.26, 89.29, 89.73; R 45]

### Report promptly

| Event                                                                | Required response                                                                                                                               |
|----------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>An employee has an accident</b>                                   | The employee or a representative tells the employer or supervisor as soon as practicable and within 48 hours, subject to the stated exceptions. |
| <b>Serious injury likely to cause death or permanent disablement</b> | The employer sends the prescribed report to NASSCORP and the Insurance Medical Practitioner within 48 hours, by the fastest practicable means.  |
| <b>Any other accident</b>                                            | The employer reports within 14 business days of receiving notice or learning of it.                                                             |
| <b>Death from an employment injury at the workplace</b>              | The employer reports immediately to NASSCORP and the nearest medical institution.                                                               |

These are different duties, not a single 48-hour deadline for every injury. Occupational diseases have their own provisions. Provide any further information NASSCORP asks for within the period it sets. [R 41, 44, 46–51]

### Keep an accident book

Keep an accident book where employees can reach it. Record the injured worker's name and insurance number, occupation and department, the time and place, the cause and activity, and the details of the person giving notice and any witnesses. Enter oral notices promptly, read the entry back and obtain a signature or thumbprint. Keep each completed book for five years from its last entry. [R 41–43]

For a fatal injury, coordinate immediately with the authorities and the medical practitioner. The Regulations restrict disposal of the body before examination and set a procedure where the practitioner cannot arrive within 12 hours; police and coroner powers still apply. [R 47–49]

### Help employees claim

Provide accurate employment and earnings evidence, Social Security details and the prescribed claim forms (Form B-26 for accident reports; Form C-1 for social security benefits). Keep medical certificates, receipts, witness statements and, for commuting accidents, police evidence. NASSCORP decides entitlement. [R 28–30, 35–38; D]

#### **SAFETY LIABILITY REMAINS**

Paying contributions does not remove the duty to keep the workplace safe. Where an injury results from the employer's breach of safety law or a wrongful act, NASSCORP can recover the cost of benefits from the employer, even if every contribution was paid. [A 89.50]

## 09 Benefits, clearance and enforcement

### Why accurate contributions matter to employees

The NPS pays retirement and invalidity pensions and survivors' lump-sum benefits. A retirement pension normally requires age 60, retirement from employment, and 100 monthly contributions for people born before 1980 or 144 for those born in 1980 or later; anyone still working is treated as retired at 65. The minimum pension is 25% of average monthly remuneration, plus one percentage point for each additional 10 contributions, up to 40%, and no monthly pension may exceed US\$5,000. [A 89.19–89.21; R 62]

An employee without enough contributions for a pension may receive a retirement grant if they have paid at least 12 monthly contributions. Contributions are otherwise not refundable to employer or employee. A non-Liberian leaving Liberia permanently may apply, before leaving, for a refund of the employee share after at least 12 monthly contributions. [A 89.17, 89.20; R 27]

The EIS provides disablement benefits, medical care, death benefits, a funeral grant and a constant attendance allowance. [A 89.19, 89.26–89.34]

### Claim time limits

| Benefit                             | Claim within                                                   |
|-------------------------------------|----------------------------------------------------------------|
| Temporary disablement               | 2 months of the first day claimed; later claims within 1 month |
| Invalidity or permanent disablement | 3 months of the first day claimed                              |
| Survivors' or death benefits        | 3 months of the death                                          |
| Funeral grant                       | 12 months of the death                                         |
| Medical care                        | 3 months of the treatment                                      |

Retirement claims can be made up to three months before retirement. Late claims can lose benefits or arrears. [R 30, Schedule IV]

### Social security clearance certificate

NASSCORP issues a clearance certificate when contributions and information are complete, or satisfactory arrangements have been made. It is required for government tenders and contracts, a non-citizen's departure, foreign-worker permits, clearance of goods at ports, construction permits and land-title registration. It is valid for six months and can be revoked for non-compliance. [R 65]

### Consequences of non-compliance

- **Late payment:** 4% of the unpaid amount for each month or part of a month; the arrears remain payable. [A 89.18]
- **Employer offences:** on conviction, a fine of US\$500 to US\$2,000 or imprisonment of up to one year. Failing to produce records or obstructing an inspector: US\$250 to US\$1,000. Company officers can be prosecuted with the company where consent or connivance is proved. [A 89.45, 89.47–89.49]
- **Reduced benefits:** where an employer's default reduces an employee's benefit, NASSCORP can pay the correct benefit and recover twice its value from the employer. [A 89.18]

# 10 Monthly compliance checklist

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## Before approving payroll

- ☐ All covered workers are registered; new applications and missing cards are within the 15-calendar-day deadline.
- ☐ Registered names, dates of birth and Social Security Numbers are verified; exclusions and EIS-only classifications have evidence.
- ☐ Earnings include allowances, regular overtime and food or housing values; exclusions are documented.
- ☐ Employee NPS 4%, employer NPS 4% and employer EIS 2% for standard cover; the employer share is not deducted from employees.
- ☐ Part-months, status changes, currencies and benefit-period exceptions have been reviewed.

## By the end of the contribution month

- ☐ Payment reaches NASSCORP through an approved channel by the month-end due date.
- ☐ The completed payroll submission goes with the payment, and totals agree by employee, period, scheme and currency.
- ☐ Bank evidence and the official NASSCORP receipt are obtained and matched to the month.

## By the end of the following month

- ☐ The detailed e-Payroll is submitted in the approved format, delivery is evidenced and rejected entries are followed up.
- ☐ Contributions, payroll and the employer account reconcile; missing employee credits are investigated.

## As events occur

- ☐ Leavers, suspension, liquidation and changes of name or location are notified within 30 calendar days.
- ☐ Serious accidents are reported within 48 hours, others within 14 business days, workplace deaths immediately.
- ☐ The accident book, personal details and dependants are updated; claims are supported and acknowledged.
- ☐ Documents returned by NASSCORP are corrected within 10 business days.

## Periodically and at year end

- ☐ NASSCORP's Assessment of Outstanding Contribution Report is reviewed, discrepancies resolved and the certified copy returned. [R 18B]
- ☐ Employee statements, age and status changes and upcoming retirements are reviewed.
- ☐ Payroll and receipt records are kept for seven years, and completed accident books for five years.
- ☐ Clearance certificate expiry, contractor evidence and new NASSCORP notices or rate changes are reviewed.

Payroll preparer

Reviewer

Month and currency

Payment date and reference

Official receipt number

Submission acknowledgement

Open items and owner

The sign-off and reconciliations are recommended controls, not statutory forms.

# 11 Points to confirm with NASSCORP

The Act, the Regulations and NASSCORP's published guidance do not agree on a few points. Where they differ, follow the safer course below and obtain a written NASSCORP position for your situation.

## Missed employee deductions

Section 89.16(m)(ii) of the Act says an employee contribution not deducted from the pay it relates to cannot be deducted from later pay or otherwise recovered, unless the failure was caused by the employee's false written declaration when hired. Regulation 16(2) allows recovery after a genuine error, provided no more than twice the month's employee contribution is deducted in any month and the liability is no more than 12 months old. [A 89.16(m); R 16]

**Safer course:** pay the contribution due, document the error, and obtain NASSCORP's written position and Liberian legal advice before recovering anything from later wages. Never pass employer contributions or penalties to the employee, and build payroll checks that prevent missed deductions.

## Pension entry ages

The Act's 51/48 entry limits, Schedule II's Appointed Day wording and the 2024 employer guide's 55/52 figures do not give one consistent instruction. For a new entrant near these ages, give NASSCORP the date of birth, first registration date, contribution history and employment status, and ask for written confirmation of NPS and EIS status and the month it takes effect. Employees already contributing continue to contribute. [A 89.8(e), 89.16(f); R Schedule II; E 3.2]

## Deadlines and fees

Plan payment for the end of the contribution month and treat the following month-end as the latest date for the detailed e-Payroll, unless NASSCORP directs otherwise in writing. Use 15 calendar days for enrolment, even though the 2026 FAQ says working days. Regulation 5 states the fee for a replacement employer certificate inconsistently in words and figures; confirm it directly. [A 89.16(h); R 5, 9, 17–18; F Q17]

## A useful written enquiry

*"Please confirm the NPS/EIS classification and applicable contribution treatment for [worker or category], given [facts], with reference to the Act, the applicable Regulations and any effective notices. Please state the effective month, the payroll type to use in submissions and any correction required for earlier periods."*

Send it with the supporting records through the official channel and keep the reply in your payroll compliance file. This guide does not suggest that NASSCORP has already decided any of these questions for a particular employer.

## 12 How Paymaster Liberia helps

Paymaster Liberia applies the rules in this guide in your monthly payroll. Your company remains responsible for registering, paying and filing with NASSCORP.

| Requirement                       | In Paymaster Liberia                                                                                                                                   |
|-----------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>4% + 4% + 2% contributions</b> | Calculated per employee and shown separately for employee and employer on payslips and reports.                                                        |
| <b>Insurable earnings</b>         | Each pay item has a type (cash allowance, ex gratia, travel/per diem, non-cash benefit) with its NASSCORP treatment, saved with each payroll.          |
| <b>EIS-only employees</b>         | Set per employee only by an Admin or Payroll Officer; a reminder appears when the age at hire is above the entry maximum. Never applied automatically. |
| <b>e-Payroll submission</b>       | NASSCORP submission file in the official two-sheet layout, with currency, pay period and payroll type codes.                                           |
| <b>Deadlines and records</b>      | Record each filing and payment with date, receipt number and amount; the Clients page shows what is ready, due soon, overdue or filed.                 |

See the Paymaster Liberia User Manual at [paymasterliberia.com](https://paymasterliberia.com) for step-by-step instructions.

# 13 Sources and official resources

## Laws and regulations

|                                     |                                                                                                                                                                                                                                                                                   |
|-------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>[A] NASSCORP Act</b>             | An Act to Repeal Decree No. 14 and to create a new Chapter 89 of the Executive Law, approved 27 December 2016 and published 13 February 2017. References are to section numbers.                                                                                                  |
| <b>[R] General Regulations 2023</b> | National Social Security and Welfare Corporation (General) Regulations 2023. References follow the numbering in the body of the Regulations, which differs in places from its contents list. Schedules I–IV cover contribution rates, insurable employment and claim time limits. |

## NASSCORP online resources (checked 15 October 2026)

|                                                  |                                                                                                                                                                                                                                             |
|--------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>[P] Payroll submission instructions</b>       | <a href="https://nasscorp.org.lr/wp-content/uploads/2025/06/Instructions-for-Submission-of-Payroll-records-To-NASSCORP-.pdf">nasscorp.org.lr/wp-content/uploads/2025/06/Instructions-for-Submission-of-Payroll-records-To-NASSCORP-.pdf</a> |
| <b>[F] Schemes FAQ 2026</b>                      | <a href="https://nasscorp.org.lr/wp-content/uploads/2026/07/NASSCORP-FAQ-2026-.pdf">nasscorp.org.lr/wp-content/uploads/2026/07/NASSCORP-FAQ-2026-.pdf</a>                                                                                   |
| <b>[E] Employer guide, revised 20 March 2024</b> | <a href="https://nasscorp.org.lr/wp-content/uploads/2024/06/Revised-Employers-Guide-Mar-20-24.pdf">nasscorp.org.lr/wp-content/uploads/2024/06/Revised-Employers-Guide-Mar-20-24.pdf</a>                                                     |
| <b>[D] Downloadable forms</b>                    | <a href="https://nasscorp.org.lr/downloadable-forms/">nasscorp.org.lr/downloadable-forms/</a>                                                                                                                                               |
| <b>Library</b>                                   | <a href="https://nasscorp.org.lr/library/">nasscorp.org.lr/library/</a> — the published Act, Regulations and guides                                                                                                                         |

## Topic index

| Topic                                       | Main authority                              |
|---------------------------------------------|---------------------------------------------|
| Coverage, exclusions, private pension plans | A 89.8–89.15, 89.73; R 13, Schedules II–III |
| Registration and changes                    | A 89.32, 89.41; R 4–12                      |
| Rates, deductions, payment, contractors     | A 89.16–89.18; R 15–18, Schedule I          |
| Earnings, records, arrears, corrections     | A 89.73(o); R 2, 18–27                      |
| Accidents, claims and benefits              | A 89.19–89.35, 89.50; R 28–51, Schedule IV  |
| Inspection, offences, officers              | A 89.42–89.51                               |
| Clearance, returned documents, dependants   | R 64–66                                     |

This guide will be reviewed when NASSCORP changes contribution rates (which may follow actuarial review under section 89.16(j)), issues relevant notices, changes payment or submission procedures, or resolves the points in section 11. The law and individual NASSCORP determinations take precedence over this summary.