EMPLOYER COMPLIANCE · BARBADOS

# Payroll and Employment Quick Reference

**What a Barbadian employer owes, on one card.** NIS, PAYE and the labour law minimums. Verified 19 September 2026. Not legal advice. Every figure, with its section and source: **triblockhr.com/barbados-handbook**

## NIS CONTRIBUTION RATES, FROM 1 APRIL 2025

| Category | Employee | Employer |
|---|---|---|
| **Private (R), state-owned, embassies (B)** | 11.00% | 12.75% |
| **Government permanent (P)** | 9.70% | 10.95% |
| **Government temporary (T)** | 11.00% | 12.25% |
| **Age 67 or over, or under 16 (I)** | 0.50% | 1.25% |

National Insurance Office, Contribution Rates and Earnings Ceilings. Pensionable age 67: National Insurance Act, Schedule II.

Charged on insurable earnings up to the ceiling. On a private sector employee, 23.75% reaches the Office, both sides combined.

## INSURABLE EARNINGS CEILING

| From | Weekly | Monthly |
|---|---|---|
| **1 Jan 2026** | BBD $1,238 | BBD $5,360 |
| **1 Jan 2025** | BBD $1,219 | BBD $5,280 |

National Insurance Office

Not convertible. Apply the one for your pay frequency.

## COLLECTED WITH NIS

| Contribution | Employee | Employer |
|---|---|---|
| **Resilience Fund** | 0.25% | 0.25% |
| **Health Service** | 1.00% | 1.50% |

National Insurance Office. From 1 April 2025.

Fund: on gross, uncapped. Health Service: inside the NIS rate.

## PAYE, INCOME YEAR 2026

| Rule | Amount |
|---|---|
| **Personal allowance, off gross first** | BBD $25,000 |
| **First BBD $50,000 of taxable income** | 11.5% |
| **Taxable income above BBD $50,000** | 27.5% (on BRA's gross table, income over BBD $75,000) |
| **A person receiving a pension** | BBD $40,000 allowance, in place of the ordinary one<br>Barbados Revenue Authority, Pensions and Tax |

Rates, band and allowance: Barbados Revenue Authority, Policy Note OGC No. 001/2026

The bands are marginal. NIS is not deducted before PAYE.

## RETURNS AND PAYMENT

| What | When |
|---|---|
| **NIS return, form DP.10** | By the 15th of the next month (next business day if a weekend)<br>National Insurance Office |
| **PAYE remittance, form A47:004** | By the 15th of the month after the month of deduction<br>Barbados Revenue Authority |
| **Register for PAYE** | Where anyone earns more than $481 weekly or $2,083 monthly<br>Barbados Revenue Authority |
| **Late NIS payment** | Interest of 1% per month. It is the only figure the Office states.<br>National Insurance Office, FAQ |

## MINIMUM WAGE, FROM 21 JANUARY 2026

| If paid | The minimum is |
|---|---|
| **Weekly** | BBD $428.40 (40-hour week) |
| **Daily** | BBD $85.68 (8-hour day) |
| **Neither** | BBD $10.71 per hour |
| **Security guards** | BBD $11.66 per hour |

Minimum Wage Order, 2026 (S.I. 2026 No. 43)

## STATUTORY OVERTIME

| Work | Rate |
|---|---|
| **Working day** | 1.5× the ordinary rate |
| **Public holiday** | 2× the ordinary rate |

S.I. 2026 No. 43, Part II of both Schedules

A contract cannot reduce them. No lower rate for part-time, probationary, youth or trainee staff.

## LEAVE

| Leave | Minimum |
|---|---|
| **Annual leave** | 3 weeks under five years' service, 4 weeks at five or more. A year of employment needs 208 days actually worked (150 for other pay bases). Holidays with Pay Act, Cap. 348, s. 3(3) |
| **Sick leave** | None. Barbados has no statutory paid sick leave. NIS sickness benefit pays 66⅔% of average insurable weekly earnings, up to 26 weeks. The first three days are unpaid unless incapacity lasts two weeks or more. Employment Rights Act, 2012-9; National Insurance Office, sickness benefit |
| **Maternity leave** | 12 weeks: up to six before the birth, at least six after. 12 months' service. Employment of Women (Maternity Leave) Act, Cap. 345A |
| **Paternity benefit** | 3 weeks, paid by NIS, for children born on or after 1 June 2025 National Insurance Office, paternity benefit |
| **Public holidays** | 12 a year. A public holiday inside annual leave extends it by a day. Ministry of Labour; Holidays with Pay Act, Cap. 348 |

## NOTICE THE EMPLOYER GIVES (S. 22)

| Continuous service | Hourly, daily, weekly paid | Fortnightly paid | Monthly paid |
|---|---|---|---|
| **Under 2 years** | 1 week | 2 weeks | 1 month |
| **2 to under 5 years** | 2 weeks | 2 weeks | 1 month |
| **5 to under 10 years** | 4 weeks | 4 weeks | 1 month |
| **10 to under 15 years** | 6 weeks | 6 weeks | 1½ months |
| **15 years or more** | 10 weeks | 10 weeks | 2½ months |
| **The employee gives** | 1 week | 2 weeks | 1 month |

Employment Rights Act, 2012-9, s. 22(1) to (4)

All of it needs one year of continuous employment first. Shorter contractual notice is void (s. 22(5)). Pay in lieu must be at least what working the notice would have paid, net (s. 22(7)).

## SEVERANCE

| Completed years | Basic pay per year |
|---|---|
| **Up to 10** | 2.5 weeks |
| **Over 10, up to 20** | 3 weeks |
| **Over 20, up to 33** | 3.5 weeks |

Severance Payments Act, Cap. 355A. Years beyond 33 are not reckoned.

## SEVERANCE RULES

| Rule | What applies |
|---|---|
| **Qualifying** | 104 weeks, on 21+ hours a week |
| **Weekly pay cap** | NIS ceiling, now BBD $1,238 |
| **NIS rebate** | 25%, claimed within six months |

Cap. 355A; National Insurance Office, severance