EMPLOYER COMPLIANCE · JAMAICA

Payroll and Employment Quick Reference

What a Jamaican employer owes, on one card. Figures last verified 14 October 2026; next review each January and July. Not legal advice. Every figure, with its source and date: **triblockhr.com/jamaica-employer-hr-payroll-compliance-handbook**

THE FIVE OBLIGATIONS, IN THE ORDER THEY ARE CALCULATED

Obligation	Base	Employee	Employer	Annual ceiling
1. NIS, deducted first	Gross National Insurance Order, from 1 April 2022	3%	3%	J$5,000,000
2. PAYE	Statutory income Tax Administration Jamaica	25% / 30%	None	None
3. Education Tax	Statutory income Tax Administration Jamaica	2.25%	3.5%	None
4. NHT, outside the PAYE base	Full gross National Housing Trust	2%	3%	None
5. HEART, employer only	Annual wage bill HEART/NSTA Trust	None	3%	None

Statutory income is gross less NIS and any approved pension contribution. NHT is on full gross and reduces nothing. HEART applies once the annual wage bill passes J$173,328, and never appears on a payslip.

PAYE THRESHOLD: A SCHEDULE

Effective	Annual threshold
1 April 2024	J$1,700,088
1 April 2025	J$1,799,376
1 April 2026	**J$1,902,360**, current
1 April 2027	J$2,003,496
2026 blended	J$1,876,614

The year of assessment is the calendar year, so the annual reconciliation uses the blended figure. Source: TAJ.

PAYE BANDS, FROM 1 APRIL 2026

Statutory income	Monthly	Rate
Up to J$1,902,360	Up to J$158,530	Nil
To J$6,000,000	To J$500,000	25%
Above J$6,000,000	Above J$500,000	30%

Marginal bands; the 30% band dates from 1 July 2016. PAYE is cumulative across the year. Source: TAJ.

RETURNS AND DEADLINES

What	When
S01: all five obligations, both sides, with payment	By the 14th of the following month, whatever the pay frequency. If the 14th is a weekend or public holiday, TAJ accepts the next business day. Tax Administration Jamaica
S02 return and P24 certificates	Annual. The S02 reconciles to the twelve S01s; each employee gets a P24. Filing date not published; confirm it with TAJ. Tax Administration Jamaica
TRN and NIS number	Before the employee's first pay Tax Administration Jamaica; Ministry of Labour and Social Security

MINIMUM WAGE, FROM 1 JULY 2026

Rate	Amount
Weekly	J$17,000
Hourly basic	J$425.00
Time and a half	J$637.50
Double time	J$850.00

National Minimum Wage (Amendment) Order, 2026. Industrial security guards: the same rates, under their own 2026 Order. Previous rate J$16,000 a week, J$400.00 an hour, 1 June 2025 to 30 June 2026.

PUBLIC HOLIDAYS

Count	Where it comes from
10 a year	Eight days in the Schedule, plus Good Friday and Christmas Day as observed Holidays (Public General) Act

New Year's Day, Ash Wednesday, Good Friday, Easter Monday, Labour Day, Emancipation Day, Independence Day, National Heroes Day, Christmas Day, Boxing Day. Confirm each year's observed dates against the Government's notice.

LEAVE

Leave	Minimum
Vacation	2 normal working weeks after more than 220 days worked in the qualifying year; 3 weeks with 10 years' service or more; 1/22 of days worked for 110 to 220 days Holidays with Pay Order, 1973
Sick leave, first twelve months	1 day per 22 days worked, once the worker has worked at least 110 days Holidays with Pay Order, 1973
Sick leave, after twelve months	2 working weeks a year. A medical certificate where the absence exceeds 3 days. Not payable where NIS sickness or injury benefit or Workmen's Compensation applies. Holidays with Pay Order, 1973
Maternity leave	12 weeks, the first 8 paid, after 52 weeks' continuous employment. Extendable by up to 14 weeks on a medical certificate. Maternity Leave Act ss. 3, 7. The pay computation is in the Act's Schedule.

NOTICE THE EMPLOYER GIVES

Continuous service	Notice
Under 5 years	2 weeks
5 to 10 years	4 weeks
10 to 15 years	6 weeks
15 to 20 years	8 weeks
20 years or more	12 weeks

Employment (Termination and Redundancy Payments) Act s. 3. In writing, unless given before a credible witness.

NOTICE THE EMPLOYEE GIVES

Service	Notice
Any length	2 weeks ETRP Act s. 3

REDUNDANCY PAY

Service	Per year
Up to 10 years	2 weeks' pay
Beyond 10 years	3 weeks' pay

ETRP Regulations, 1974, reg. 8, not the Act. Calculated on normal wages, which exclude overtime and premium or special allowances.

IF YOU FILE OR PAY LATE

Position	What the pages state
The amounts stay owed	Unremitted deductions remain recoverable. No penalty figure could be sourced with a section reference, so we publish none. Income Tax Act; National Insurance Act