Payroll and Employment Quick Reference

What a Saint Lucian employer owes, on one card. National Insurance, income tax on each employee's tax code, and the minimums in the Labour Act, No. 37 of 2006. Amounts in EC$. Figures verified 19 September 2026; next review each January and April. Not legal advice. Every figure, with its section and source: **triblockhr.com/saint-lucia-handbook**

NIC CONTRIBUTION RATES

Who	Rate of insurable earnings
Employee	5%
Employer	5%
Combined	**10%**

Source: National Insurance Corporation. Ages 16 to 65.

INSURABLE CEILING

The ceiling is monthly	Amount
Monthly ceiling	EC$5,000
Most an employee pays	EC$250 a month

Source: National Insurance Corporation. Service charge is insurable. Christmas and production bonuses, severance and terminal gratuities are not.

RETURNS AND DEADLINES

What	When
Form C3 and NIC payment	Within 7 days of the following month National Insurance Corporation
Late NIC	1.25% a month on the amount unpaid, for every month outstanding. Employers can also be prosecuted. National Insurance Corporation
Form P30 and PAYE	Monthly. We publish no due date: none could be sourced, as the Department's website was down for maintenance. Inland Revenue Department

INCOME TAX (PAYE) BANDS

Chargeable income	Rate
Up to EC$15,000	15%
To EC$30,000	20%
Above EC$30,000	30%

Income Tax Amendments No. 19 of 2023, from 1 January 2023. Chargeable income is annual pay less NIC relief and the allowance.

THE BASIC TAX CODE

Code 254M	Annual
Personal allowance	EC$25,000
Basic medical	EC$400
NIC relief, at most	EC$3,000

Source: Inland Revenue Department. Applies where no TD-AU-1 is filed. Relief is the lesser of 5% of pay and EC$3,000.

PAYE RUNS ON A CODE FOR EACH EMPLOYEE

Rule	What the employer does
Apply the employee's code	Issued for each employee on form TD-AU-1. The numeral × 100 is the annual allowance; the letter is the pay period (M, F or W). Inland Revenue Department
Work cumulatively	PAYE is cumulative across the year. A code that changes mid-year re-derives the year to date. Inland Revenue Department

MINIMUM WAGE

Rate	Amount
Hourly	EC$6.52
Monthly	EC$1,131.00

Labour (Minimum Wage) Order No. 134 of 2024, in force 1 October 2024. Payable in addition to allowances, gratuity and overtime.

HOURS AND OVERTIME

Rule	Labour Act
Standard week	40 hours (s. 27)
Hospitality	80 hours in two weeks (s. 27(3))
Overtime, by agreement	1.5× (s. 32)
Sunday, public holiday or a shift worker's day off	2× (s. 32)

LEAVE

Leave	Minimum
Vacation	14 working days a year up to five years' service; 21 working days exceeding five. Public holidays don't count as vacation days. Labour Act, Second Schedule
Sick leave	Uncertified: up to 2 days a period, 12 days a year in aggregate. A certificate from the third day. Labour Act, ss. 91 to 93
Sick pay	Full normal rate for the first two days, then the normal rate less the NIC sickness benefit the employee is entitled to (65% of average insurable earnings, up to 26 weeks). Labour Act, s. 93; National Insurance Corporation
Maternity leave	At least 13 weeks: at least 6 weeks before and 6 after confinement. In addition to vacation and sick leave. The Code sets no pay rate. Labour Act, ss. 288, 294
Maternity allowance	NIC pays 65% of average earnings for up to 3 months, plus a EC$600 grant. Full wages from the employer during the leave disqualify her. National Insurance Corporation

NOTICE (S. 153)

Continuous employment	Notice
Over 12 weeks, under 2 years	1 week
2 years to under 5	2 weeks
5 years to under 10	4 weeks
More than 10 years	6 weeks

In writing. Not required during probation.

REDUNDANCY PAY (S. 160)

Completed years	Basic pay per year
The first three	1 week
Each over three, up to seven	2 weeks
Each beyond seven	3 weeks

Qualifies at 2 years of continuous employment.

A week's basic pay for redundancy is capped at EC$350. The last week's entitlement or EC$350, whichever is lower (s. 160(2)). Pay in lieu of notice and accrued vacation are not capped. Severance under s. 161 sets no figure.