Payroll and Employment Quick Reference

What a Trinidadian employer owes, on one card. Figures verified 18 September 2026; next review each January and April. Not legal advice. Every figure, with its section and source: **triblockhr.com/trinidad-tobago-handbook**

NIS: A LOOKUP BY EARNINGS CLASS, NOT A PERCENTAGE OF PAY

Rule	From 5 January 2026
Sixteen classes, from TT$200 a week	Each pays 16.2% of the class's assumed average weekly earnings, one third employee and two thirds employer. Everyone in a class pays the same dollars. NIBTT, Earnings Classes and Contributions from 05 January 2026. All sixteen: triblockhr.com/trinidad-tobago-nis-contributions
Ceiling, Class XVI: TT$3,138 a week or TT$13,600 a month	Employee TT$169.50, employer TT$339.00, total **TT$508.50**. Nothing further above it. Same NIBTT table

HEALTH SURCHARGE (THE EMPLOYEE'S DEDUCTION)

Rate	Applies when
TT$8.25 per week	Monthly emoluments exceed TT$469.99, or weekly exceed TT$109.00 Inland Revenue Division
TT$4.80 per week	Every other employed person Inland Revenue Division
Exempt	Under 16, aged 60 and over, and pension-only income Inland Revenue Division.

PAYE, ON CHARGEABLE INCOME

Band	Rate
The first TT$1,000,000	25%, then 30% above it Income Tax Act, Chap. 75:01, Third Schedule, as amended by the Finance (No. 3) Act, 2016
Before the rates apply	Deduct 70% of the employee's annual NIS, then the TT$90,000 personal allowance Income Tax Act, s. 31(1)(c); allowance from 1 January 2023, Inland Revenue Division

FILING AND REMITTANCE

Obligation	To, and when
NIS contributions	NIBTT, by the 15th of the following month NIBTT
PAYE/Health Surcharge Monthly Return	Board of Inland Revenue, by the 15th of the following month Board of Inland Revenue
TD4 to each employee, copies to the Board	By the last day of February Board of Inland Revenue

No late-filing penalty has been verified against either authority, so none appears here. The contributions and deductions are still owed, and recoverable from the employer.

NO GENERAL EMPLOYMENT ACT: WHO THE RULES COVER

Rule	Who it covers
Minimum Wages Order, with every overtime rate	Only workers earning 1.5× the minimum wage or less, $30.75 an hour. Above that, overtime is contractual. Ministry of Labour
Annual and sick leave	Five scheduled industries only: petrol filling stations, catering, shop assistants, security, household assistants. Everyone else: contract or collective agreement. Ministry of Labour. Maternity and retrenchment cover everyone.

MINIMUM WAGE

Basis	From 1 January 2024
Hourly	TT$20.50
Daily	TT$164.00 (8 hours)
Weekly	TT$820.00 (40 hours)
Monthly	TT$3,553.33 (173.3334 hours)

Minimum Wages (Amendment) Order, L.N. No. 390 of 2023.

HOURS AND HOLIDAYS

Rule	Standard
Normal day	8 hours
Normal week	40 hours
Four-day week	May run 10-hour days
Public holidays	14

Ministry of Labour. Holidays: Chap. 19:05, Schedule.

OVERTIME (ONLY AT 1.5× THE MINIMUM WAGE OR LESS)

Rate	Situation
1.5× for 4, 2× for the next 4, then 3×	Beyond 8 hours on a working day, 10 on a four-day shift week or 40 in the week, or on a Sunday that is a normal day Minimum Wages (Amendment) Order, 2023, L.N. No. 390 of 2023
2× for 8 hours, then 3×	An off-day, a Sunday that is not a normal day, or a public holiday Same Order

LEAVE

Leave	Minimum
Annual (catering Order, not national)	2 weeks with pay after twelve months, subject to 220 days worked Minimum Wages (Catering Industry) Order, cll. 6 and 7
Sick (catering Order)	14 working days after six months, topping up NIS sickness benefit Minimum Wages (Catering Industry) Order, cll. 6 and 7
Maternity (everyone)	14 weeks after 12 months' service. Employer pays one month full and two months half, plus any shortfall after NIS benefit. Maternity Protection Act, Ch. 45:57, ss. 8, 9. Unpaid NIS makes the employer owe it all (s. 9(4)).

RETRENCHMENT AND SEVERANCE

Service	Hourly, daily or weekly rated	Monthly rated
More than 1, less than 5 years	2 weeks' pay a year	Half a month's pay a year
5 years or more	The above, plus 3 weeks for the fifth and each later year	The above, plus three quarters of a month

Ch. 88:13, s. 18(3), per completed year at basic rate. Retrenchment notice: 45 days, in writing, to each worker, the union and the Minister. Ordinary notice is contractual, not statutory.