Trinidad and Tobago payroll: what is wrong online right now

The numbers in force, how they got here, the traps on the official pages, and what to do if a past run used the wrong ones.

1. The numbers in force

16.2% [1]
NIS combined. Employer 10.8%, employee 5.4%, set by earnings class

$3,138 [1]
Class XVI floor per week, $13,600 a month. The effective ceiling

$8.25 [5]
Health surcharge per week above $469.99 a month. $4.80 below

$20.50 [6]
Minimum wage per hour

15th [4, 5]
NIS grace deadline and the PAYE and health surcharge return, month after

NIS is 16 earnings classes, not a percentage of pay: Class I ($200 to $339.99 a week) costs $43.80 in total, Class XVI costs $508.50. TD4 is due by the last day of February.[1, 4, 5]

2. How it got here

Sep 2016
NIS 12% to 13.2%
Ceiling to $13,600 a month[3]

Jan 2024
Minimum wage to $20.50
From $17.50 an hour[6]

Jan 2026
NIS 13.2% to 16.2%
New classes from 5 January[1, 2]

Jan 2027
NIS 16.2% to 19.2%
Legislated, from 4 January[2]

Jan 2028
Retirement age 60 to 65
Phased to 2036.
Announced only[7]

3. The traps

The 2016 rate table is still live, with no notice that it is superseded. NIBTT's page headed "Contribution Rate Effective September 5th, 2016" still resolves and still shows 13.2% figures. A bookmark from before January under-collects three points on every class.[3]

The rate rises again in 17 weeks, and the rates page does not say so. 19.2% takes effect 4 January 2027 under regulations gazetted 31 December 2025. Class XVI total goes from $508.50 to $602.40 a week. The nibtt.net rates page mentions only the 2026 step.[1, 2]

The in-force table carries a provisional label. NIBTT's own 2026 class PDF is stamped "Subject to all legislative approvals". The gazetted regulations found cover voluntary contributors, whose table equals the employed total.[1, 2]

Class creep. A $2 raise from $339 to $341 a week moves a worker from Class I to II and lifts the weekly contribution from $43.80 to $63.90, ten times the raise.[1]

The health surcharge threshold is monthly, not weekly. $469.99 a month, or $109 a week, decides $8.25 against $4.80. Staff aged 60 and over are exempt.[5]

4. If a past run used the wrong numbers

1. Find the change date on the strip above. The 2026 table applies to every contribution week from 5 January.[1]
2. Rerun each affected week by earnings class, both shares, and re-total the monthly return.
3. Remit the shortfall now. From the 16th of the month after, NIBTT charges a 25% penalty on the sum due. Unpaid by the 15th of the second month, 15% interest on the total. Arrears five years old carry a 100% penalty.[4]
4. Correct PAYE and health surcharge on the same monthly return to the Board of Inland Revenue, and reflect it in the TD4.[5]

The penalty is on the employer, whatever the employee paid. NIBTT defines outstanding contributions to include amounts "deducted or due to be deducted from an employee's wages".[4] NIBTT publishes no rule on recovering a missed employee share from later pay or from staff who have left; do not deduct retroactively without advice. Registration is its own exposure: 14 days to register an employee, $5,000 penalty on conviction.[8]

1 NIBTT, nibtt.net/Contribution_Rates/rates.html and NISContributions20260105.pdf, fetched 7 Sep 2026, screenshot on file: "effective January 5, 2026, based on 16.2%".

2 Legal Notice No. 487, National Insurance (Contribution) (Amendment) Regulations 2025, Legal Supplement Part B Vol. 64 No. 190, 31 Dec 2025, papers.ttparliament.org, extracted 7 Sep 2026: 16.2% for 5 Jan 2026 to 3 Jan 2027, 19.2% from 4 Jan 2027 (regulation 10). No employed-persons 2027 schedule found on nibtt.net.

3 nibtt.net/Contribution_Rates/rates_sep2016.html, fetched 7 Sep 2026, screenshot on file, no superseded notice. 2016 step from nibtt.net/faq/cont_FAQs-rev.html.

4 NIBTT, Penalties and Interest, nibtt.net/Registration_09/emp_penalties_interest.html, fetched 7 Sep 2026.

5 Board of Inland Revenue, ird.gov.tt/health-surcharge and ird.gov.tt/PAYE, fetched 7 Sep 2026.

6 Ministry of Labour, labour.gov.tt/minimum-wage-increase, fetched 7 Sep 2026. No later increase on the page.

7 Budget statement 13 Oct 2025 as reported by Trinidad Guardian and Newsday, 14 Oct 2025. Press only; no NIBTT or gazette page reached.

8 NIBTT, Employer's Obligations, nibtt.net/Registration_09/Obligations.html, 7 Sep 2026.

Not printed, no primary source reached on 7 Sep 2026: the PAYE personal allowance and rate bands, the monthly-to-weekly conversion convention, part-time, casual and over-65 treatment, non-national coverage. Not legal advice. Workzoom, Nortek Solutions Inc.