



# National Pension Scheme Authority

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**06 January 2023**

Dear Employer

## **RE: REVISION IN CONTRIBUTION CEILING FOR 2023**

The Authority wishes to advise that the maximum monthly deductible employee's contribution amount for the year 2023 has been revised to **K 1,342.00** and correspondingly, the maximum monthly payable employee and employer statutory contribution amount has moved to **K 2,684.00**.

The above adjustment follows changes in the National Average Earnings (NAE) figure as determined by the Zambia Statistics Agency. The NAE figure for 2023 has increased to K 6,710.00 from K 6,109.00 in 2022.

The contribution rate, however, remains unchanged at 10 percent of an employee's monthly gross earnings and for NAPSA purposes, earnings refer to any benefit given by an employer in exchange for the employee's service. Earnings therefore, include basic salary, bonuses, commission, severance pay, overtime allowance, leave allowance, acting allowance, commuted leave days etc.

Employers are accordingly advised to update their payroll systems with the 2023 contribution ceiling parameter.

Yours faithfully,

**NATIONAL PENSION SCHEME AUTHORITY**