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**PART C - LEGAL NOTICE**

171. The Swaziland National Provident Fund (Statutory Contributions) Regulations, 2014

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PUBLISHED BY AUTHORITY
PART C

LEGAL NOTICE NO. 171 OF 2014

THE SWAZILAND NATIONAL PROVIDENT FUND ORDER, 1974
(Order No. 23 of 1974)

THE SWAZILAND NATIONAL PROVIDENT FUND (STATUTORY
CONTRIBUTIONS) REGULATIONS, 2014
(Under Sections 14, 15 & 17)

In exercise of the powers conferred by Sections 14 and 15 of the Swaziland National Provident Fund Order 1974, the Minister for Labour and Social Security, after consultation with the Minister for Finance and Minister for Economic Planning and Development hereby issues the following Regulations:

Citation and Commencement

1. (1) These Regulations may be cited as the Swaziland National Provident Fund (Statutory Contributions) Regulations, 2014.

(2) These Regulations shall come into force on the 1st January, 2015 and shall continue to be in force for a period not exceeding five years.

Statutory Contributions on Level of Wages

2. (1) The Statutory Contributions to be paid by a contributing employer on the level of wages shall be as follows -

(a) One Thousand Nine Hundred Emalangeni (E1,900) or less during any calendar month for 2015;

(b) Two Thousand One Hundred Emalangeni (E2,100) or less during any calendar month for 2016;

(c) Two Thousand Three Hundred Emalangeni (E2,300) or less during any calendar month for 2017;

(d) Two Thousand Five Hundred Emalangeni (E2,500) or less during any calendar month for 2018; and

(e) Two Thousand Seven Hundred Emalangeni (E2,700) or less during any calendar month for 2019.

(2) The wages of eligible employees in excess of the amounts stipulated in subsection (1) (a) to (e) during any calendar month shall be disregarded for the purpose of statutory contributions in respect of wage limits outside those stipulated for the year under reference.

Statutory Contributions

3. A contributing employer shall, after the contribution period, pay into the Fund a statutory contribution in respect of each eligible employee employed by that employer during such period at the rate prescribed for that employer in the table below.
<table>
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<th>Contribution Period</th>
<th>Statutory Contributions</th>
<th>Employees share Deductible from wages</th>
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<tr>
<td>One week or less than one week</td>
<td>Ten cents for every complete Lilangeni with a maximum contribution of forty seven Emalangeni fifty cents.</td>
<td>Five cents for every complete Lilangeni with a maximum contribution of twenty three Emalangeni seventy five.</td>
</tr>
<tr>
<td>More than one week but not more than a fortnight</td>
<td>Ten cents for every complete Lilangeni with a maximum contribution of ninety five Emalangeni</td>
<td>Five cents for every complete Lilangeni with a maximum contribution of forty seven Emalangeni fifty cents.</td>
</tr>
<tr>
<td>Calendar month if more than a fortnight</td>
<td>Ten cents for every complete Lilangeni with a maximum contribution of one hundred and nine Emalangeni</td>
<td>Five cents for every complete Lilangeni with a maximum contribution of ninety five Emalangeni.</td>
</tr>
</tbody>
</table>

**Employee's share**

4. A contributing employer who is required to pay a statutory contribution in respect of an employee may deduct the "employee's share" of such contribution from wages due from the employer to the employee during a contribution period at the rate prescribed for that employer in the table above.

**Revocation**

5. Legal Notice No. 8 of 2010 is revoked.

**WINNIE K. MAGAGULA (SEN.)**

*MINISTER FOR LABOUR AND SOCIAL SECURITY*