



REPUBLIC OF SOUTH SUDAN
Ministry Of Labour, Public Service
& Human Resource Development
Office of the Undersecretary -Public Service & HRD

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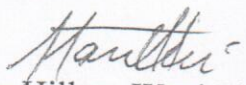
All NNGOs and INGOs
The Private Sector

In the recent past, it has come to the attention of the Ministry of Labour Public Service and Human Resource Development that the cumulative 25% of the Social Insurance Fund accrued over the period of Service by the worker is being taxed by the employer upon payment to the beneficiaries (workers).

Please note that in accordance with section 98 of the Social Insurance Act 1990 amended 2008 which explicitly exempts all fees and tax being levied on "the value of subscriptions deducted from the wages of an insured person and also the instalments of Commuted amount". Therefore the value of the Social Insurance shall not be subject to any taxation and should be paid whole to the worker as the case may arise.

You are therefore advised to comply with the above directive as dictated by the Act.

Thank you.


Mary Hillary Wani Pitia
Undersecretary - Labour and Industrial Relations
Ministry of Labour, Public Service and Human Resource Development
RSS-Juba.



Cc. Hon. Minister, MLPS&HRD
Cc. Hon. Deputy Minister, MLPS&HRD
Cc. D/G Taxation Dept. /RSS