

NATIONAL SOCIAL SECURITY FUND

THE NATIONAL SOCIAL SECURITY FUND (NSSF) provides all Lebanese employees from any sector, with national insurance coverage for:

- » Sickness
- » Maternity care
- » Family allowance
- » End-of-service pensions
- » Work-related accidents and diseases

Registration at the NSSF:

By the employer within /10 / days from the start of operations.

Social Security contributions: Calculated as a percentage of monthly salaries, including overtime, bonuses, and fringe benefits.

CONTRIBUTION TYPE	EMPLOYEE'S CONTRIBUTION	EMPLOYER'S CONTRIBUTION
Sickness & maternity	3%	8%
Family allowances	-	6%
End of service allowance	-	8.5%

Exemptions from Contribution: Non-resident employees are exempted from Social Security contributions if they are working in Lebanon and following an employment contract concluded abroad with foreign companies, and if their employer produces evidence that they are entitled to social security benefits in their country of residence at least equivalent to those offered in Lebanon.