



## 2026 Maximum Insurable Earnings

Issued: September 1, 2025

Dear Employer,

Effective January 1, 2026, the maximum insurable earning will be increased by 4.706%, from \$51,000.00 to \$53,400.00.

*\*The following schedule is for ease of reference (2026).*

| Pay Period          | Maximum Insurable Earnings | Contributions     |                   | Total             |
|---------------------|----------------------------|-------------------|-------------------|-------------------|
|                     |                            | Employee          | Employer          |                   |
|                     |                            | 4%                | 4.5%              | 8.5%              |
| <b>Weekly</b>       | <b>\$1,026.92</b>          | <b>\$41.08</b>    | <b>\$46.21</b>    | <b>\$87.29</b>    |
| <b>Fortnightly</b>  | <b>\$2,053.85</b>          | <b>\$82.15</b>    | <b>\$92.43</b>    | <b>\$174.58</b>   |
| <b>Semi-Monthly</b> | <b>\$2,225.00</b>          | <b>\$89.00</b>    | <b>\$100.13</b>   | <b>\$189.13</b>   |
| <b>Monthly</b>      | <b>\$4,450.00</b>          | <b>\$178.00</b>   | <b>\$200.25</b>   | <b>\$378.25</b>   |
| <b>Annually</b>     | <b>\$53,400.00</b>         | <b>\$2,136.00</b> | <b>\$2,403.00</b> | <b>\$4,539.00</b> |

All contributions are due on or by the 14<sup>th</sup> of the following month which they are due.  
(Example: Payments for August are due by September 14<sup>th</sup>).

Payments made on or after the 15<sup>th</sup> will incur a 5% penalty.

For additional information, please contact the Social Security Board's  
Contributions Department at 284-852-7844.

Securing Your Tomorrow...Today.

TORTOLA OFFICE: 852-7800 (8AM TO 3:30PM) | VG OFFICE: 852-7826 (8AM TO 3:30PM)