



**“AN ACT TO AMEND CHAPTER 22 SOCIAL SECURITY OF
THE DECENT WORK ACT OF 2015 TO MANDATE A
LUMP-SUM RETIREMENT BENEFIT FROM EMPLOYERS IN
ADDITION TO SOCIAL SECURITY PENSION”**

APPROVED: JULY 2, 2026

**PUBLISHED BY AUTHORITY
MINISTRY OF FOREIGN AFFAIRS
MONROVIA, LIBERIA**

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**An Act to Amend the Chapter 22 – Social Security – of the Decent
Work Act 2015 to Mandate a Lump-Sum Retirement Benefit from
Employers in Addition to Social Security Pension**



APPROVED:

PUBLISHED BY AUTHORITY OF THE MINISTRY OF FOREIGN AFFAIRS

DATE:

An Act to Amend Chapter 22 – Social Security – of the Decent Work Act 2015 to Mandate the Payment of a Lump-Sum Retirement Benefit from Employers in Addition to Social Security Pension

Whereas, the Decent Work Act 2015, as provided in Section 1.2(a) (iii) thereof, is intended to promote the attainment of decent working conditions in Liberia by establishing a regulatory environment which facilitates a measure of social protection; and

Whereas, in furtherance of this objective of the Decent Work Act 2015, Section 22.2 of the aforesaid Decent Work Act 2015 provides that employers shall pay pensions to employees, but also provides in Section 22.1 thereof that the requirement for employers to pay pensions to employees not applicable where the employer has complied or is complying with the provisions of the National Social Security & Welfare Corporation (NASSCORP) Act regarding the establishment of a pension scheme to which both the employer and the employee contribute; and

Whereas, the application of Section 22.1 and Section 22.2 of the Decent Work Act 2015 defeats the fundamental purpose of attainment of decent working conditions and facilitating a measure of social protection for workers in that various employers and employee organizations have determined that the application of these provisions of the Decent Work Act 2015 diminishes the pension benefits for employees in that the pension provided by NASSCORP is less than that provided under the Labor Practices Law (repealed), which is 40% of the average of the last five years' earnings, and

Whereas, prior to the repeal of the Labor Practices Law, there existed a dual pension scheme for retirees: one, the employer-sponsored labor law pension scheme and the other, the contributory NASSCORP pension scheme; but that the labor law pension scheme was abolished and substituted by the NASSCORP pension scheme; and

Whereas, to address the diminishing effect of Sections 22.1 and Section 22.2 of the Decent Work Act 2015 on the pension benefits for employees, some employers voluntarily grant to their retired employees an additional pension benefit of 50% of the aggregate of their last five years' earnings to supplement their NASSCORP pension, while other employers grant to their retired employees a benefit of one month salary for each year of service paid in lump-sum upon retirement in addition to whatever pension benefits accrue to the employees pursuant to either the Decent Work Act 2015 or the NASSCORP Act; and

Whereas, retirement pension benefits paid by employers to employees upon retirement in addition to their NASSCORP pension should be uniformed or would otherwise violate Article 11, Section 2 of the Constitution of Liberia (the Equal Protection Clause);

Now, therefore, in order to simplify and make uniformed retirement benefits paid in addition to the NASSCORP pension pursuant to Section 22.2 of the Decent Work Act 2015 or the NASSCORP Act, it is enacted by the Senate and the House of Representatives in Legislature, Assembled:

Section 1. Additional Benefits. In addition to whatever benefits an employee is entitled to upon retirement from the employment of an employer pursuant to Section 22.2 of the Decent Work Act 2015 or the NASSCORP Act (specifically Section 89.20 – Retirement Pension and Section 90.22 – Invalidity Pension), the employer shall pay to the employee in lump-sum the aggregate of 50% of the average of the employee's last five years' earnings for each year of service upon retirement.

Section 2. Amount and Time of Payment of Additional Benefits. The additional retirement benefits provided in Section 1 above shall be made by an employer notwithstanding the fact that the employer has made contributions to the pension scheme of NASSCORP on behalf of the employee. Where the employee is not covered by the pension scheme of NASSCORP or is ineligible to receive pension from NASSCORP at the time of retirement, the employer shall pay to the employee in lump-sum the aggregate of 50% of the average of the employee's last five years' earnings for each year of service upon retirement.

Section 3. Amendment of Chapter 22 – Social Security – of the Decent Work Act 2015. This amendment constitutes amendment to Chapter 22- Social Security – of the Decent Work Act 2015; its Section 1 shall constitute Section 22.3 of the Decent Work Act 2015 and its Section 2 shall constitute Section 22.4 of the Decent Work Act 2015. The exiting Section 22.3 through Section 22.7 shall be accordingly renumbered.

Section 4. Non-Duplication Clause. Any employer who already provides a retirement benefit higher than or equal to the formula herein shall be deemed to be in compliance with this amendment. The employer shall not reduce the retirement benefit in order to comply with this Amendment. However, where the retirement benefit provided is less than that provided under this amendment, the employer shall increase the amount to that provided herein.

Section 5. Effective Date.

This amendment to the Decent Work Act 2015 shall take effect immediately upon publication into handbills.

ANY LAW TO THE CONTRARY NOTWITHSTANDING

-2025-

SECOND SESSION OF THE 55TH LEGISLATURE OF THE
REPUBLIC OF LIBERIA

SENATE'S ENGROSSED BILL NO: 35 ENTITLED

"AN ACT TO AMEND CHAPTER 22- SOCIAL SECURITY- OF THE
DECENT WORK ACT OF 2015 TO MANDATE A LUMP-SUM
RETIREMENT BENEFIT FROM EMPLOYERS IN ADDITION TO
SOCIAL SECURITY PENSION"

On motion, Bill read on its 1st reading, Tuesday, October 23,
2025 @ 12: 02 GMT. On Motion, Bill read on its second
reading, adopted and sent to Committee Room on Tuesday,
October 28, 2025 at 14:55 GMT.

On Motion, the Bill taken from Committee Room. On motion,
the second reading of the Bill constituted the third and final
reading and the Bill was adopted, passed into the full force of
the law, and was ordered engrossed today, Thursday, November
20, 2025 @ 14:55 GMT



SECRETARY OF THE SENATE, R.L

-2025-

SECOND SESSION OF THE FIFTY-FIFTH LEGISLATURE OF
THE REPUBLIC OF LIBERIA

HOUSE'S ENDORSEMENT TO SENATE'S ENGROSSED

BILL NO: 35 ENTITLED:

"AN ACT TO AMEND CHAPTER 22- SOCIAL SECURITY- OF THE
DECENT WORK ACT OF 2015 TO MANDATE A LUMP-SUM
RETIREMENT BENEFIT FROM EMPLOYERS IN ADDITION TO
SOCIAL SECURITY PENSION"

On motion, the Bill was read on its first reading at 17:12 GMT.
On motion under the suspension of the rule, the first reading of
the Bill constituted its second, third and final reading and the
Bill was adopted, passed into the full force of the law and order
engrossed today, Thursday, December 11, 2025 at the hour of
17:33 GMT

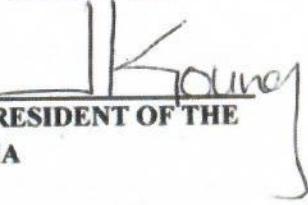


CHIEF CLERK, HOUSE OF REPRESENTATIVES

-2026-

ATTESTATION

" AN ACT TO AMEND CHAPTER 22 - SOCIAL SECURITY OF THE
DECENT WORK ACT OF 2015 TO MANDATE A LUMP- SUM
RETIREMENT BENEFIT FROM EMPLOYERS IN ADDITION TO SOCIAL
SECURITY PENSION"



PRESIDENT OF THE SENATE/ VICE PRESIDENT OF THE
REPUBLIC OF LIBERIA



SECRETARY OF THE SENATE, R.L



SPEAKER, HOUSE OF REPRESENTATIVES, R. L.



CHIEF CLERK, HOUSE OF REPRESENTATIVES, R.L.



SECRETARY OF THE SENATE



The Liberian Senate
CAPITOL BUILDING, CAPITOL HILL, MONROVIA, LIBERIA
WEST AFRICA

-2026-

THIRD SESSION OF THE FIFTY-FIFTH LEGISLATURE OF THE REPUBLIC OF
LIBERIA

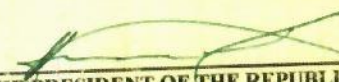
SCHEDULE OF SENATE'S ENROLLED BILL NO. 12 ENTITLED:

"AN ACT TO AMEND CHAPTER 22 SOCIAL SECURITY OF THE DECENT WORK
ACT OF 2015 TO MANDATE A LUMP-SUM RETIREMENT BENEFIT FROM
EMPLOYERS IN ADDITION TO SOCIAL SECURITY PENSION"

PRESENTED TO THE PRESIDENT OF THE REPUBLIC OF LIBERIA FOR
EXECUTIVE APPROVAL

APPROVED THIS: 2nd DAY OF July A.D.
2026

AT THE HOUR OF 4:00 PM



THE PRESIDENT OF THE REPUBLIC OF LIBERIA