

Recognising national insurance contributions in single tax account: problems and solutions 3/33/22

Although the single tax account has been up and running since 1 January 2021, taxpayers keep wondering about how payments are recognised in the systems run by the State Revenue Service (SRS) and how taxpayer liabilities are covered. There are issues in how payments are applied to cover mandatory national social insurance (NSI) contributions and other tax liabilities. Since NSI is a cornerstone of the social security system, the National Social Insurance Agency (NSIA) and the SRS have started addressing those NSI issues. This article explores what problems the two bodies are facing and how they plan to solve them.

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