



RESPONSE TO WRITTEN QUESTION
Tuesday, 29 September 2026

221/2026 Hon. Rinesh Sharma to ask the Minister for Finance –
Can the Minister update Parliament on the number of
compliance audits conducted this year against
employers who deduct but fail to remit FNPF
contributions.

1. For the period 1 July 2026 to 31 August 2026, the Fiji National Provident Fund conducted **718 compliance checks** across Fiji to ensure employers are meeting their obligations under the FNPF Act.
2. As a result of these checks, **139 employers** were identified as having outstanding contribution payments, with total arrears of approximately **\$480,000**. Debt recovery action has since been initiated to recover these amounts and ensure affected members receive their full entitlement.
3. To encourage compliance and assist employers to regularize outstanding obligations, the Fund launched a **Debt Amnesty Campaign in May 2026**, which will run until **31 October 2026**. The campaign provides relief on older debts and encourages employers to come forward and settle outstanding liabilities.

4. One of the recurring issues identified through compliance activities is a lack of understanding among some employers regarding their obligations under the FNPF Act and Regulations. This is particularly evident in determining whether a worker meets the definition of an employee and whether the arrangement constitutes a contract of service or a contract for service.
5. The Fund continues to educate employers on their responsibilities, including:
 - Registering all employees who meet compulsory membership requirements;
 - Applying the correct FNPF contribution rates;
 - Submitting contribution schedules and payments on time; and
 - Maintaining accurate payroll and employee records.
6. The Fund also encourages members to regularly monitor their FNPF accounts and contribution records through the available digital platforms and services. Active monitoring helps members identify any discrepancies early and supports the protection of their retirement savings.
7. Through ongoing compliance audits, employer engagement, and education initiatives, the Fund remains committed to safeguarding members' contributions and strengthening compliance across all sectors.

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