

National Health Insurance System (NHIS)

The National Health Insurance System Law of 2001 (89(1)2001 as amended in 2017) introduced in 2019 and transforms the existing public health care system. Patients will have the freedom to choose their health care provider from the private as well as from the public health care sector, from those providers registered with the Health Insurance Organization (HIO).

The NHIS Contributions relating to the implementation of the System will start from 01 March 2019 and will increase from 01 March 2020 as per the table below:

Summary table of Contribution

Category	Applicable on	01 March 2019 - 29 February 2020 & 01 April 2020 -30 June 2020	01 March 2020-31 March 2020 & 1 July 2020-Today
(a) Employees	Own emoluments	1,70%	2,65%
(b) Employers	Employees' emoluments	1,85%	2,90%
(c) Self-employed	Own Income	2,55%	4,00%
(d) Pensioners	Pension	1,70%	2,65%
(e) Persons holding office(Note 1)	Officers' Remuneration	1,70%	2,65%
(f) Republic of Cyprus or Physical/Legal person responsible for the remuneration of persons holding an office	Officers' Remuneration	1,85%	2,90%
(g) Persons earning rental, interest, dividend and other income	Rental, Interest, Dividend Income etc	1,70%	2,65%
(h) Republic's Consolidated Fund	Emoluments / Pensions of persons (a), (c), (d) and (g).	1,65%	4,70%

Note 1: Relates to holders of public or local authority office or other office, the income out of which does not come within the scope of (a) employees, (c) self-employed, (d) pensioners, (g) persons earning rental, interest, dividend and other income.

Note 2: For the purposes of calculating the contribution, the entire earnings of the physical persons are limited to €180,000 per annum with the exception of the categories (b), (f) and (h).