

11 March 2026



## Social Security Benefits Regulations Amended

- Eligibility for special lumpsum expanded
- Emigrating members and foreign employees' benefits expressly covered
- Option between unemployment benefit and special lumpsum introduced
- Survivors benefits for adult children provided
- 90 day waiting period for special lumpsum claims clarified

In a bid to clarify eligibility for certain benefits and access to unemployment and survivors' entitlements, the Minister of State, Prime Minister's Office, Labour, Employment and Relation has issued the Social Security Schemes (Benefits) (Amendment) Regulations, 2025 vide Government Notice No. 695 of 2025 (the Amendments). The Amendments amend the Social Security Schemes (Benefits) Regulations, 2018 (the Regulations) and introduce changes to special lumpsum, survivors' pension and unemployment benefit provisions.

With respect to special lumpsum, the Regulations generally provided that a member who exited the Fund before qualifying for pension was entitled to a special lumpsum. The Amendments now expressly set out categories of persons who may be entitled to such payment. These include a member who exits the Fund after attaining retirement age but before qualifying for pension; a foreigner employed in Mainland Tanzania who leaves the country upon cessation of employment; and a member who, upon cessation of employment, emigrates from Tanzania with no intention of returning, provided that the destination country has no bilateral agreement with Tanzania allowing portability of benefits.

The Amendments further introduce a new provision under regulation 19 providing that where a deceased member is not survived by a dependent spouse, dependent children or parents, 100% of the survivors commuted pension or special lumpsum shall be divided equally among children above the age of 21 years. Previously, adult children were not expressly recognized in the absence of other dependants. This amendment,

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therefore, expands the category of beneficiaries, especially where those who are ordinarily eligible are not available.

In relation to unemployment benefits, the Amendments introduce flexibility by allowing a member who is eligible for unemployment benefit to opt either to be paid a special lumpsum or to claim unemployment benefit for the purpose of maintaining contribution credits. This option is significant for members who must now assess whether immediate access to accumulated contributions is preferable to periodic unemployment payments linked to preservation of credits.

Further to the above, the Amendments restate that a member who opts for unemployment benefit at the rate of 33.3% shall, unless securing another employment, be paid such benefit for a maximum period of 6 months within 12 months, provided that unemployment benefit shall not exceed an aggregate of 18 months in the entire employment cycle or career. Additionally, a member who opts to be paid special lumpsum is now required to submit a claim after 90 days from the date of termination or cessation of employment. However, this 90-day waiting period does not apply to a member whose contribution period is below 18 months.

In a nut shell, the Amendments enhance clarity on eligibility for special lumpsum, expand survivors' entitlements, and introduce a clearer framework for option and access to unemployment-related benefits. Employers and employees should take note of the revised conditions, particularly in the cases involving termination of employment, expatriate employees leaving Tanzania, or permanent emigration.

To read the Social Security Schemes (Benefits) Regulations, 2018 [click here](#)

To read the Social Security Schemes (Benefits) (Amendment) Regulations, 2025 [click here](#)

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