

CONTRIBUTION SOCIALE GÉNÉRALISÉE (CSG)

The Mauritius Revenue Authority (MRA) wishes to inform all EMPLOYERS, EMPLOYEES, SELF-EMPLOYED and the general public that the new participative and collective system of social contribution, the **Contribution Sociale Généralisée (CSG)**, is applicable as from the month of September 2020 in replacement of the National Pension Fund (NPF) contribution system.

The last month for which contribution to the NPF is applicable is August 2020 and same is payable to the MRA by 30 September 2020.

Rate of Contribution under CSG

Under the **CSG**, employers are required to deduct, where applicable, the employee's contribution from his wage or salary and pay that contribution together with the employer's contribution to the MRA. The rate of contribution applicable is shown in the table below;

Category of employee	Rate applicable on the basic wage or salary of an employee and to be deducted from the wage or salary of the employee	Rate applicable on the basic wage or salary of the employee and payable by the employer
An employee, other than a Public Sector employee, earning a basic wage or salary NOT exceeding Rs 50,000 in a month.	1.5 per cent	3 per cent
An employee other than a Public Sector employee earning a basic wage or salary exceeding Rs 50,000 in a month.	3 per cent	6 per cent
Public sector employee earning a basic wage or salary NOT exceeding Rs 50,000 in a month.	Not applicable	4.5 per cent
Public sector employee earning a basic wage or salary exceeding Rs 50,000 in a month.	Not applicable	9 per cent
An employee who is in the domestic service earning a basic wage or salary NOT exceeding Rs 3,000 in aggregate in a month, from one or more employers.	Not applicable	3 per cent

An individual who is a self-employed is required to pay CSG of Rs 150 per month.

Due Date

The monthly return and payment of CSG with respect to a month is required to be made **electronically** on or before the end of the following month failing which a penalty of 10 per cent and an interest of 1 percent per month or part of a month is applicable.

Exceptionally, for the month of September 2020, the last date for submission of the return and payment of CSG to the MRA is **30 November 2020**.

Facilities for the electronic submission of CSG return will be available on the MRA website, www.mra.mu in due course. Employers will have to use the same **Employer Registration Number (ERN)** and **Password** which were applicable for the submission of NPF return.

For any further information or clarification, the MRA Helpdesk may be contacted on **207 6000** during working hours. An e-mail may also be sent at paye@mra.mu

