

FINANCIAL SUPPORT TO ENTERPRISES: PAYMENT OF WAGE RELATIVITY ADJUSTMENT

Following the decision of the Government of the Republic of Mauritius for the payment of a **Wage Relativity Adjustment** to workers, the Mauritius Revenue Authority (MRA) has been entrusted with the responsibility to put in place a system to provide financial support to eligible employers.

Eligible employers are required to apply for the financial support using the facility that will be available shortly on MRA website: www.mra.mu

Eligible employers have to use their Employer Registration Number (**ERN**) and Password to access the system and apply for the financial support. MRA will, after processing the applications, make the payments to the employers by crediting their bank accounts.

Eligible Employers

The financial assistance is available to the following categories of employers for the months of July 2024 to June 2025 in respect of their full-time and part-time employees –

1. Export Oriented Enterprises (EOEs);
2. Manufacturing Enterprises (MEs) whose annual turnover for the year of assessment 2022/2023 did not exceed Rs. 500 million; and
3. Small and Medium Enterprises (SMEs) whose annual turnover for the year of assessment 2022/2023 did not exceed Rs. 100 million.

EOEs would be eligible for financial support of 100% of the **Wage Relativity Adjustment** payable to its full-time employees whose basic wage for the month of January 2024 did not exceed Rs 20,000.

Manufacturing Enterprises and SMEs facing financial difficulties and which are currently eligible to a financial support of 100% or 50% of the salary compensation 2024 would also be eligible for financial support of 100% or 50% of the **Wage Relativity Adjustment** payable to its full-time employees whose basic wage for the month of January 2024 did not exceed Rs 20,000.

For part-time workers, the financial support will be provided where the basic wage of the employee for the month of January 2024 did not exceed Rs 10,000.

For employees who take up employment after the beginning of January 2024, the employer will be eligible for the financial support where the **monthly** basic wage, excluding the Wage Relativity Adjustment, for the month in which the employee takes up employment does not exceed Rs 20,000 for a full-time employee and Rs 10,000 for a part-time employee.

CSG Return

Employers are required to keep a record of the **Wage Relativity Adjustment**, in respect of each employee, separately in their payroll and insert that amount as a separate item in their monthly CSG return.

Further details with respect to the eligibility criteria and quantum of financial assistance applicable to different categories of employers are available on the MRA website: www.mra.mu

For further information or clarifications, employers may phone the MRA Helpdesk on 207 6000 during working hours.